



Agence des services  
frontaliers du Canada

Bureau de Québec  
Région du Québec  
130, rue Dalhousie  
Québec (Québec)  
G1K 4C4

Canada Border  
Services Agency

Quebec Office  
Quebec Region  
130 Dalhousie Street  
Quebec, Quebec  
G1K 4C4

May 5, 2006

Our file

**SUBJECT: TARIFF CLASSIFICATION ADVANCE RULING**

**ADVANCE RULING NUMBER: T.R.S**

**Importer:**

**Commodity:**

**Exporter:**

Madam,

This is in response to your letter dated March 27, 2006, requesting a Tariff Classification Advance Ruling for the above-mentioned product.

Based on the information on hand, this **"Ribbon Cartridge"** is classified under **9612.10.90.00** as other ribbons.

At the present time, the ad valorem duty rate is **8.5%** when the goods are imported from a country entitled to the Most-Favoured-Nation Tariff Treatment. *As this ribbon cartridge is for use in a dot-matrix portable printer, it is entitled to the benefits of tariff item 9948.00.00.*

However, a preferential rate of duty may apply if this product is exported directly into Canada from countries entitled to a trade agreement with Canada and if specific conditions are met.

In addition to the duty payable, when applicable, the above-mentioned product is subject to the 7% Goods and Services Tax (GST) under the Excise Tax Act. This tax is calculated on the value for tax of the goods, i.e. the value of the goods in Canadian funds plus the amount of duty.

This tariff classification advance ruling will be honoured by the Canada Border Services Agency (CBSA) for future importations of the above-mentioned product you produce, export, or import as long as the material facts and circumstances surrounding the importation of this product are the same as the facts and circumstances presented in the application for the advance ruling. It is the responsibility of any importer who is quoting this advance ruling number to ascertain that the goods being imported are covered by the advance ruling.

Canada

Our file

This advance ruling will only be honoured by the CBSA if all conditions in the ruling have been met and if the ruling has not been modified, revoked, revised, or reversed. Notification of any modification, revocation, revision, or reversal will be sent to you at the address listed above.

To ensure the benefits of this advance ruling at time of importation, please indicate that you are in possession of this ruling by indicating the advance ruling number on the Canada Customs Invoice, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding or in the "input ruling reference number" field (KI60) if you are a CADEX participant.

Furthermore this advance ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with this advance ruling, issued under paragraph 43.1 (1) c) of the Customs Act, you may request a review of this advance ruling under the authority of subsection 60 (2) of the *Customs Act* by filing a letter setting forth arguments in favour of a revision or reversal of the advance ruling within 90 days of the date of issue of the advance ruling. The request for a review should be sent to the "Director of Appeals" of Montreal office, at the address listed below:

Canada Border Services Agency  
 Director, Regional Recourse Division  
 400 Place Youville, 4<sup>th</sup> floor  
 Montreal, Quebec  
 H2Y 2C2

Effective from the date of this letter, for goods that will be imported, please note that you have to make the corrections set out in subsection 32.2 (2) of the *Customs Act*. Moreover, for goods already imported, you can always file requests for a refund in accordance with paragraph 74 (1) e) of the same Act.

If in the future there is a change in the facts or circumstances pursuant to which this advance ruling is issued, then, at any time, the applicant may request that this advance ruling be modified or revoked as of the date of the change in facts or circumstances.

This advance ruling is issued subject to the condition that the applicant must report any changes to the facts and circumstances upon which this ruling was based, which may have an impact on the validity of the advance ruling, to the CBSA within 30 days of learning of the changes.

This ruling is considered "reason to believe" pursuant to subsection 32.2 of the *Customs Act*. Failure to make the required corrections, including paying any duty and interest owing, to a declaration of tariff classification of imported goods within 90 days after having reason to believe the declaration was incorrect, will result in the application of penalties under the Administrative Monetary Penalty System, which came into effect October 7, 2002.



Our file

Pursuant to paragraph 32.2 (4), the obligation to make a correction in respect of imported goods ends four years after the goods have been accounted for under subsection 32 (1), (3) or (5).

If you require additional information on this matter, please contact the undersigned.

Yours truly,

*Original signed by/*

**Daniel Gilbert**

Trade Services Officer

Client Services Division

Regional Branch

Telephone: (418) 648-3401 Ext. 2409

Fax: (418) 648-3040

/cl

**cc:**



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130, rue Dalhousie  
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Canada Border  
Services Agency  
Quebec Office  
Quebec Region  
130 Dalhousie Street  
Quebec, Quebec  
G1K 4C4

May 12, 2006

Our file

**Subject: Tariff classification advance ruling**  
**Advance Ruling number: T.R.S.**  
**Importer:**  
**Commodity:**  
**Exporter :**

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Sir,

This is in response to your letter dated March 27, 2006, requesting a Tariff Classification Advance Ruling for the above-mentioned product.

Based on the information on hand, this battery is classified under **8507.80.90.00** as other accumulators.

At the present time, the ad valorem duty rate is **7%** when the goods are imported from a country entitled to the Most-Favoured-Nation Tariff Treatment. As this battery is for use in printers and computers, it is entitled to the benefits of tariff item 9948.00.00.

However, a preferential rate of duty may apply if this product is exported directly into Canada from countries entitled to a trade agreement with Canada and if specific conditions are met.

In addition to the duty payable, when applicable, the above-mentioned product is subject to the 7% Goods and Services Tax (GST) under the Excise Tax Act. This tax is calculated on the value for tax of the goods, i.e. the value of the goods in Canadian funds plus the amount of duty.

This tariff classification advance ruling will be honoured by the Canada Border Services Agency (CBSA) for future importations of the above-mentioned product you produce, export, or import as long as the material facts and circumstances surrounding the importation of this product are the same as the facts and circumstances presented in the application for the advance ruling. It is the responsibility of any importer who is quoting this advance ruling number to ascertain that the goods being imported are covered by the advance ruling. This advance ruling will only be honoured by the CBSA if all conditions in the ruling have been met and if the ruling has not been modified, revoked, revised, or reversed. Notification of any modification, revocation, revision, or reversal will be sent to you at the address listed above.

To ensure the benefits of this advance ruling at time of importation, please indicate that you are in possession of this ruling by indicating the advance ruling number on the Canada Customs Invoice,

**Canada**

Our file

the commercial invoice, in the "description" field of Form B3, Canada Customs Coding or in the "input ruling reference number" field (KI60) if you are a CADEX participant.

Furthermore this advance ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with this advance ruling, issued under paragraph 43.1 (1) c) of the Customs Act, you may request a review of this advance ruling under the authority of subsection 60 (2) of the *Customs Act* by filing a letter setting forth arguments in favour of a revision or reversal of the advance ruling within 90 days of the date of issue of the advance ruling. The request for a review should be sent to the "Director of Appeals" of Montreal office, at the address listed below:

**Canada Border Services Agency  
 Director, Regional Recourse Division  
 400 Place Youville, 4<sup>th</sup> floor  
 Montreal, Quebec  
 H2Y 2C2**

Effective from the date of this letter, for goods that will be imported, please note that you have to make the corrections set out in subsection 32.2 (2) of the *Customs Act*. Moreover, for goods already imported, you can always file requests for a refund in accordance with paragraph 74 (1) e) of the same Act.

If in the future there is a change in the facts or circumstances pursuant to which this advance ruling is issued, then, at any time, the applicant may request that this advance ruling be modified or revoked as of the date of the change in facts or circumstances.

This advance ruling is issued subject to the condition that the applicant must report any changes to the facts and circumstances upon which this ruling was based, which may have an impact on the validity of the advance ruling, to the CBSA within 30 days of learning of the changes.

This ruling is considered "reason to believe" pursuant to subsection 32.2 of the *Customs Act*. Failure to make the required corrections, including paying any duty and interest owing, to a declaration of tariff classification of imported goods within 90 days after having reason to believe the declaration was incorrect, will result in the application of penalties under the Administrative Monetary Penalty System, which came into effect October 7, 2002. Pursuant to paragraph 32.2 (4), the obligation to make a correction in respect of imported goods ends four years after the goods have been accounted for under subsection 32 (1), (3) or (5).

If you require additional information on this matter, please contact the undersigned.

--Yours truly,

ORIGINAL SIGNÉ PAR:  
 ORIGINAL SIGNED BY:

Daniel Gilbert  
 Trade Services Officer  
 Client Services Division, Regional Branch  
 Telephone: (418) 648-3401 Ext. 2409  
 Fax: (418) 648-3040  
 /hd

cc :

**Canada**



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Canada Border  
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130 Dalhousie Street  
Quebec, Quebec  
G1K 4C4

Le 17 janvier 2007

## MODIFICATION

Notre référence

**OBJET: DÉCISION ANTICIPÉE EN MATIÈRE DE CLASSEMENT TARIFAIRE**

**NUMÉRO DE DÉCISION ANTICIPÉE:**

**IMPORTATEUR:**

**MARCHANDISE:**

**EXPORTATEUR:**

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Madame,

La présente fait suite à votre demande du 5 janvier 2007, au sujet d'une décision anticipée relative au classement tarifaire de la marchandise susmentionnée sous le **tarif des douanes révisé en 2007**.

Selon la documentation produite et les informations obtenues, le produit **«Lunettes solaires avec appareil MP3** se classent au numéro **8519.81.99.00** à titre de *«autres appareils d'enregistrement du son, même incorporant un dispositif de reproduction du son, - autres»* et ce, en vertu des notes explicatives de la position 85.19 ainsi que la Règle générale pour l'interprétation du Système Harmonisé no. 3b).

Actuellement, le taux de droits ad valorem est de **5%** lorsque les marchandises sont importées d'un pays bénéficiant du tarif de la nation la plus favorisée. De plus, ce produit est admissible aux bénéfices du numéro tarifaire 9948.00.00 (code tarifaire 9948 dans la case 28 du formulaire B-3).

Cependant, un taux de droits préférentiel peut s'appliquer si ce produit est exporté de certains pays, directement au Canada, et si des conditions spécifiques sont rencontrées.

En plus du montant des droits imposables, lorsque applicable, le produit ci-haut mentionné est assujéti à la taxe sur les produits et services (TPS) de 6%, selon la Loi sur la taxe d'accise. Cette taxe est calculée sur la valeur pour taxe des marchandises, i.e. la valeur des marchandises en argent canadien majoré du montant des droits.

Notre référence

**Cette décision anticipée annule et remplace la décision  
en date du 2 septembre 2004.**

**dossier**

Cette décision anticipée s'applique à toutes les importations des marchandises décrites ci-dessus, tant que les circonstances et les faits importants s'appliquant à l'importation des marchandises en question demeurent les mêmes que les faits et les circonstances présentés dans la demande de décision anticipée. Il incombe à l'importateur qui cite un numéro de décision anticipée de s'assurer que les marchandises importées sont bel et bien visées par la décision. L'Agence des services frontaliers du Canada (ASFC) honorera la présente décision anticipée uniquement si toutes les conditions de la décision sont satisfaites et si la décision n'a pas été modifiée, révoquée, révisée ou renversée. Avis de toute modification, révocation, révision ou annulation vous sera envoyé à l'adresse figurant ci-dessus.

Afin de s'assurer de profiter des avantages procurés par une décision anticipée au moment de l'importation, l'importateur doit indiquer le numéro de la décision anticipée sur la facture des douanes canadiennes, sur la facture commerciale, dans la zone "désignation" du document de déclaration B3 ou dans la zone "numéro de référence de la décision sur les intrants" (KI60) pour les participants au CADEX.

Si vous n'êtes pas d'accord avec la présente décision anticipée, émise selon l'alinéa 43.1 (1) c) de la *Loi sur les douanes*, vous pouvez en demander une révision, aux termes des dispositions du paragraphe 60 (2) de la *Loi sur les douanes*, en présentant une lettre énonçant vos arguments en faveur d'une révision ou d'une annulation de la décision anticipée dans un délai de 90 jours suivant l'émission de la décision anticipée. La demande de révision doit être envoyée au Directeur de la division des appels du bureau de Montréal, à l'adresse suivante:

Agence des services frontaliers du Canada  
Directeur, division régionale des recours  
400 Place Youville, 4<sup>ième</sup> étage  
Montréal, Québec  
H2Y 2C2

À compter de la date de la présente lettre, pour les marchandises qui seront importées, veuillez prendre note que vous devez effectuer toutes les corrections stipulées au paragraphe 32.2 (2) de la *Loi sur les douanes*. De plus, pour les marchandises déjà importées, vous avez toujours la possibilité de demander des remboursements en vertu de l'alinéa 74 (1) e) de la même Loi.

Si, à l'avenir, il y a changement dans les faits ou les circonstances selon lesquels la décision anticipée a été rendue, vous pouvez alors, à n'importe quel moment, demander la modification ou la révocation de la présente décision anticipée à compter de la date du changement de faits ou de circonstances.

Cette décision anticipée est émise sous réserve de ce qui suit: vous devez signaler à l'ASFC, dans les 30 jours où cela vient à votre connaissance, tout changement qui se produit dans les faits et les circonstances sur lesquels se fonde la présente décision, et qui est susceptible d'avoir une incidence sur la validité de la décision.

**Canada**

CLVE002

Notre référence

Nous considérons que cette décision s'inscrit dans les « motifs de croire » selon le paragraphe 32.2 de la *Loi sur les douanes*. Le fait de ne pas apporter les corrections nécessaires, y compris effectuer le paiement des droits et de l'intérêt exigibles, à une déclaration du classement tarifaire des marchandises importées, dans les 90 jours suivant la date à laquelle vous avez des motifs de croire que la déclaration était inexacte, entraînera l'application de sanctions aux termes du Régime de sanctions pécuniaires administratives, qui est entré en vigueur le 7 octobre 2002. Selon l'alinéa 32.2 (4), l'obligation d'effectuer une correction à l'égard des marchandises importées se termine quatre ans après la déclaration en détail des marchandises importées aux termes du paragraphe 32 (1), (3) ou (5).

Veuillez agréer, Madame, l'expression de nos salutations distinguées.

**Original signé par:**

Louis St-Laurent  
 Agent des services à la clientèle douaniers  
 Division des services commerciaux  
 Téléphone: (418) 648-3401 poste 2351  
 Télécopieur: (418) 648-3040  
 /fb

cc: Benoit Verret, Gestionnaire, Division des Services commerciaux, Québec  
 cc: Odette Labrie, Préposée au centre de documentation - Montréal  
 cc: Profil-Client  
 cc: Dossier  
 cc: Personnelle

Canada

CLVE002



Agence des services  
frontaliers du Canada  
Bureau de Québec  
Région du Québec  
130, rue Dalhousie  
Québec (Québec)  
G1K 4C4

Canada Border  
Services Agency  
Quebec Office  
Quebec Region  
130 Dalhousie Street  
Quebec, Quebec  
G1K 4C4

Le 18 septembre 2007

Notre référence

**Objet: Décision anticipée en matière de classement tarifaire**  
**Numéro de décision anticipée:**  
**Importateur:**  
**Marchandise:**  
**Exportateur:**

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Monsieur,

La présente fait suite à votre demande du 23 février 2007, reçue le 27 mars 2007, présentée au nom de \_\_\_\_\_ au sujet d'une décision anticipée relative au classement tarifaire de la marchandise susmentionnée.

Selon la documentation présentée, le produit \_\_\_\_\_ » se classe au numéro **7115.90.90.10** à titre de : « Autres ouvrages en métaux précieux ou en plaqués ou doublés de métaux précieux – Autres --- Autres ----- en argent » et ce, en vertu des Notes Explicatives de la position 7115 ainsi que de la Règle générale pour l'interprétation du Système Harmonisé no : 1.

Actuellement, le taux de droits ad valorem est de **7%** lorsque les marchandises sont importées d'un pays bénéficiant du tarif de la nation la plus favorisée.

Cependant, un taux de droits préférentiel peut s'appliquer si ce produit est exporté de certains pays, directement au Canada, et si des conditions spécifiques sont rencontrées.

D'autre part, ce produit peut bénéficier des avantages du code tarifaire **9948.00.00** selon son utilisation ultime. ( voir le Mémoire D10-14-51 sur le sujet )

En plus du montant des droits imposables, **lorsque applicable**, le produit ci-haut mentionné est assujéti à la taxe sur les produits et services (TPS) de 6%, selon la Loi sur la taxe d'accise. Cette taxe est calculée sur la valeur pour taxe des marchandises, i.e. la valeur des marchandises en argent canadien majoré du montant des droits.

**Canada**

CLVE002

Notre référence

Cette décision anticipée s'applique à toutes les importations des marchandises décrites ci-dessus, tant que les circonstances et les faits importants s'appliquant à l'importation des marchandises en question demeurent les mêmes que les faits et les circonstances présentés

dans la demande de décision anticipée. Il incombe à l'importateur qui cite un numéro de décision anticipée de s'assurer que les marchandises importées sont bel et bien visées par la décision. L'Agence des services frontaliers du Canada (ASFC) honorera la présente décision anticipée uniquement si toutes les conditions de la décision sont satisfaites et si la décision n'a pas été modifiée, révoquée, révisée ou renversée. Avis de toute modification, révocation, révision ou annulation vous sera envoyé à l'adresse figurant ci-dessus.

Afin de s'assurer de profiter des avantages procurés par une décision anticipée au moment de l'importation, l'importateur doit indiquer le numéro de la décision anticipée sur la facture des douanes canadiennes, sur la facture commerciale, dans la zone "désignation" du document de déclaration B3 ou dans la zone "numéro de référence de la décision sur les intrants" (K160) pour les participants au CADEX.

Si vous n'êtes pas d'accord avec la présente décision anticipée, émise selon l'alinéa 43.1 (1) c) de la *Loi sur les douanes*, vous pouvez en demander une révision, aux termes des dispositions du paragraphe 60 (2) de la *Loi sur les douanes*, en présentant une lettre énonçant vos arguments en faveur d'une révision ou d'une annulation de la décision anticipée dans un délai de 90 jours suivant l'émission de la décision anticipée. La demande de révision doit être envoyée au Directeur de la division des appels du bureau de Montréal, à l'adresse suivante:

**Agence des services frontaliers du Canada**  
**Directeur, division régionale des recours**  
**400 Place Youville, 4<sup>ème</sup> étage**  
**Montréal, Québec**  
**H2Y 2C2**

À compter de la date de la présente lettre, pour les marchandises qui seront importées, veuillez prendre note que vous devez effectuer toutes les corrections stipulées au paragraphe 32.2 (2) de la *Loi sur les douanes*. De plus, pour les marchandises déjà importées, vous avez toujours la possibilité de demander des remboursements en vertu de l'alinéa 74 (1) e) de la même Loi.

Si, à l'avenir, il y a changement dans les faits ou les circonstances selon lesquels la décision anticipée a été rendue, vous pouvez alors, à n'importe quel moment, demander la modification ou la révocation de la présente décision anticipée à compter de la date du changement de faits ou de circonstances.

Cette décision anticipée est émise sous réserve de ce qui suit: vous devez signaler à l'ASFC, dans les 30 jours où cela vient à votre connaissance, tout changement qui se produit dans les faits et les circonstances sur lesquels se fonde la présente décision, et qui est susceptible d'avoir une incidence sur la validité de la décision.

**Canada**

CLVE002



Notre référence

Nous considérons que cette décision s'inscrit dans les «motifs de croire» selon le paragraphe 32.2 de la *Loi sur les douanes*. Le fait de ne pas apporter les corrections nécessaires, y compris effectuer le paiement des droits et de l'intérêt exigibles, à une déclaration du classement tarifaire des marchandises importées, dans les 90 jours suivant la date à laquelle vous avez des motifs de croire que la déclaration était inexacte, entraînera l'application de sanctions aux termes du Régime de sanctions pécuniaires administratives, qui est entré en vigueur le 7 octobre 2002. Selon l'alinéa 32.2 (4), l'obligation d'effectuer une correction à l'égard des marchandises importées se termine quatre ans après la déclaration en détail des marchandises importées aux termes du paragraphe 32 (1), (3) ou (5).

Veuillez agréer, Monsieur, l'expression de nos salutations distinguées.

*Original signé par/*

Pierre Goulet

Agent principal, observation des échanges commerciaux

Division des services commerciaux

Téléphone: (418) 648-3401 poste 2230

Télécopieur: (418) 648-3040

/hd

cc:

cc: Benoit Verret, Gestionnaire, Division des Services commerciaux, Québec  
 cc: Odette Labrie, Préposée au centre de documentation - Montréal  
 cc: Profil-Client  
 cc: Dossier  
 cc: Personnelle

Canada

CLVE002



Canada Border Services Agency  
Agence des services frontaliers du Canada

Compliance Verification & Services  
451 Talbot Street, 10<sup>th</sup> floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

April 26, 2011

Attn: Mr.

**Subject: Advance Ruling Request for Computer Speakers**

Dear

This letter is in reference to your request for an Advance Ruling on the subject computer speakers  
of origin was not stated. The country

The product before the Department is described as computer speakers which allow the user to listen to music using windows based or Mac computers. System requirements are sound cards  
Two (2) auxiliary inputs allow the user to connect other devices.

For the purposes of Tariff Classification, single loudspeakers are found in Tariff Classification 8518.21.00.00. The second classification issue here is if these computer speakers can be afforded the provisions of Tariff Item 9948.00.00. Based on the technical literature supporting this Advance Ruling request, there is potential that these speakers qualify for the "for use in" requirement of this Tariff Item. Provided that can demonstrate that the conditions of Customs Memorandum D10-14-51 have been met, then the approval of this Tariff Item is hereby granted. General Rule for Interpretation #1.

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversion" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

.../2

Canada

-2-

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: <http://www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html>

For more information about the importance of trade compliance, please visit the CBSA website at: <http://cbsa-asfc.gc.ca/publications/pub/bsf5108-eng.html>

Respectfully,



Peter T. Hopkins  
Senior Officer, Trade Compliance,  
Canada Border Services Agency,  
Greater Toronto Region,  
London Office  
Telephone: (519) 645-5078  
Facsimile: (519) 675-3309



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
451 Talbot Street, 10th floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

February 09, 2011

Dear

This is in reference to a request for an Advance Ruling dated November 05, 2010, for the classification of a

This product described as a wireless speaker, for use with laptops, has dual drivers and a rechargeable battery. This wireless speaker is provided for in heading 85.18

**'....; loudspeakers, whether or not mounted in their enclosures;....'**

Based on the available information the ' is classified under H.S. 8518.22.00.00 in accordance with G.I.R. 1. This product is also eligible for tariff item 9948.00.00 in keeping with the Agency's policy and requirements as outlined in Customs Memorandum D10-14-51.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

**Canada**



Canada Border Services Agency    Agence des services  
frontaliers du Canada

Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:

[www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html](http://www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html)

Sincerely,

A handwritten signature in dark ink, appearing to read "M. Bernardi", is written over a light, circular, textured background.

M. Bernardi  
Senior Officer, Trade Compliance  
London Office, GTA Region

Tel: 519-645-5763    Fax: 519-675-3309

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance and Verification Services  
451 Talbot St., 10<sup>th</sup> Floor,  
P. O. Box 7850,  
London, Ont.  
N6A 5C9

March 26, 2009

Attention:

**Subject: Advance Ruling Request for a**

**Portable Speaker System**

Dear

This letter is in reference to your request for an Advance Ruling on the subject Portable Speaker System.  
Your Client, imports this product from  
The country of origin was not stated.

Based on the technical literature supplied with your request, the subject Speaker system consists of two (2) speakers which are mounted in a single enclosure, an AC adaptor, audio cable and a case. This unit does not include an dock. Rather, this device is designed for use with an MP3 player, a computer, or a CD player.

For the purposes of Tariff Classification, the is basically a stand-alone multiple speaker system. Without its own power source/amplifier, this unit relies on being functionally joined to a host unit in order to operate. Based on this statement, the provisions of Tariff Item 9948.00.00 have been met. The Tariff Classification determination made for the is 8518.22.00.00. This Classification provides for "multiple loudspeakers mounted in the same enclosure". General Rule for Interpretation #1.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of form B3, Canada Customs Coding Form or in the "input ruling reference number" field of (K160) for CADEX participants.

.../2

**Canada**



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

-2-

The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of the issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advanced Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute “reason to believe” for the purposes of Section 32.2 of the Customs Act and the CBSA’s Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Sincerely,

Peter Hopkins  
Senior Trade Compliance Officer  
Greater Toronto Region,  
London CBSA Office

c.c.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, Ontario  
N5Y 0A7  
(519) 645-5843

Attention:

July 27, 2010

This is in reference to your request for an Advance Ruling on the tariff classification of the  
It is noted that this product is

Descriptive literature indicates that this product is compatible with  
computers, via Bluetooth wireless technology or through the provided  
with the product. Features include

In accordance with General Interpretative Rule #1 and  
precedence on file, it is classified under H.S. No. 8518.22.00.00 as multiple loudspeakers  
mounted in the same enclosure. Also, the is eligible for the benefit of tariff item 9948 in  
keeping with the Agency's policy and requirements as outlined in Memorandum D10-14-51. The  
usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS  
# of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in  
the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling  
reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act.  
The CBSA will honour this Advance Ruling when making a decision on any importation of  
goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in  
effect. Advance Rulings are in effect from the date of issue, and goods must be imported in  
accordance with the terms of the ruling, until such time as the CBSA issues a modification or  
revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute  
or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in  
accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of  
section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System  
(AMPS). You may find further information on AMPS and the applicable contraventions at the  
following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

S.J. Walters  
Client Services Unit  
London Office, GTA Region

Canada





Canada Border Services Agency  
Agence des services frontaliers du Canada

Compliance Verification & Services  
P.O. Box 7850  
London, Ontario  
N5Y 0A7  
519-645-3854

March 30, 2009

ARN  
CCS ✓

Dear

This refers to your request for an Advance Ruling submitted by your agent for the product identified as \_\_\_\_\_ which are manufactured and exported to Canada by \_\_\_\_\_

This product consists of three speaker cabinets each holding one amplified speaker. Also included are a control center with integrated MP3 player cradle, cables and adapters. Single loudspeakers mounted in their enclosures are named in the tariff. Explanatory Notes to the Tariff Edition 4, Heading 85.18 (B) describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8518.21.00.00**. This product is eligible for tariff item 9948.00.00 when used for those purposes in accordance with D10-14-51.

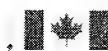
To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours Truly,

David Bolichowski  
Client Services Officer

CC:

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Attn:

CBSA – Trade Compliance Division  
P.O. Box 7850  
London, ON (N5Y – 0A7)

16 June 2008

**RE: TARIFF CLASSIFICATION ADVANCE RULING**

Dear Mr./Ms. Contact:

This letter is in response to a request, submitted by your duly authorized agent,  
and received in our office 10 June 2008, for an Advance Ruling for the correct  
Harmonized System tariff classification of **“Lithium Ion Batteries –**  
on behalf of your company,

Based on the information before the Agency, these three types of lithium ion batteries are rechargeable, and are manufactured for laptop/notebook automatic data processing machines (computers). Such goods are provided for in Heading 85.07 of the Canadian Customs Tariff, as “Electric accumulators”. Paragraph 1 of the Explanatory Notes to that Heading describes and covers these products.

Therefore, as per General Interpretive Rules 1 and 6, and Canadian Rule 1, for classification in the Harmonized System, the **“Lithium Ion Batteries –**  
are classified under Harmonized System classification number **8507.80.90.00** of the Tariff. Furthermore, these goods are eligible for the provisions of concessionary Tariff Item **9948.00.00** of the Tariff, permitting **duty free** entry into Canada, as they are considered to be “for use in” automatic data processing machines.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the  
of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1; the commercial invoice;  
in the “description” field of Form B3, *Canada Customs Coding Form*; or in the “input ruling reference  
number” field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1)(c) of the Customs Act. The CBSA (Canada Border Services Agency) will honour this Advance Ruling when making a decision on any

**Canada**



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importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods **must** be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.ccsa.gc.ca/customs/general/amps](http://www.ccsa.gc.ca/customs/general/amps)

Sincerely,

R.C. (Rod) Burden  
Client Services Officer  
CBSA – Trade Compliance Division  
London Office – Greater Toronto Area Region  
Tel: 519-675-3155 / Fax: 519-675-3309

c.c.:

Canada



PROTECTED B

February 9, 2016

Trade Operations Division  
 451 Talbot Street, 10th Floor  
 P.O. Box 7850  
 London Ontario N5Y 0A7

**Subject: Tariff Classification Advance Ruling**

Dear Mr.

This is in response to a request submitted on your behalf by Consultants for an advance ruling on the tariff classification of product : USB Bluetooth Wireless Speaker. This product is exported from

<b>Importer BN and RM(S):</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.21.00.00</b>
<b>Effective Date:</b>	<b>February 5, 2016</b>

**Product Description**

Based on the information provided,  
 Bluetooth desktop wireless speaker with music play back when paired with an laptop, Android and other Bluetooth enabled devices.

USB

It has an auxiliary in-port to connect to any audio device and a USB port for power charging a phone or mobile device. The unit does not contain a rechargeable battery, but can be operated by a direct connection to an electrical source using a USB input (cable or adaptor – not included) with a maximum 500 mA output. The device can be connected to external speakers or headphones, but does not come with the required 3.5 mm audio cable.

.../2

Canada

## Analysis and Justification

You have requested confirmation that product JSB Bluetooth desktop wireless speaker is classified 8518.21.00.00 with the application of special classification provision 9948.00.00.

This product meets the terms of heading 85.18 which provides for microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers. Guidance is provided by Explanatory Note (B) to the heading which specifically mentions loudspeakers designed for connection to an automatic data processing machine, when presenting separately.

## Decision

In accordance with GIR #1, product : JSB Bluetooth desktop wireless speaker is classified 8518.21.00.00.

This product is eligible for the benefits of tariff item 9948.00.00 providing the conditions outlined in Customs Memorandum D10-14-51 Tariff Classification Policy: Tariff Item 9948.00.00 and D11-8-6 Interpretation of Section 3 of the Imported Goods Records Regulations are met.

## Legislative /Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

-3-

This advance ruling is considered 'reason to believe' for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at: [www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html)

**Consent to the Public Release of the Advance Ruling**

As per your consent statement, we will not release this advance ruling to the public in accordance with the procedures described in Memorandum D11-11-3.

Sincerely,



Joan Ticknovich  
Senior Officer Trade Compliance  
Trade Operations Division  
Region, local office  
Tel: 519-782-3335  
Fax: 519-675-3309

C.C.:



Canada Border  
Services Agency      Agence des services  
frontaliers du Canada

Compliance Verification & Services  
451 Talbot Street, 10<sup>th</sup> floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

March 30, 2011

Attn: Mr.

Dear Mr. :

This is in reference to your letter dated March 18, 2011, in which your consultant, requested an Advance Ruling on your behalf on the tariff classification of Speakers.

The item in question is Computer Speakers. The speakers have a standard 3.5 mm plug, which can be easily connected to a PC via its sound card, giving the computer the ability to have an aural output. These speakers are provided for under Tariff Classification Number 8518.21.00.00. **\*In accordance with General Interpretative Rule 1 of the “General Interpretative Rules for the Harmonized System”**. In addition, this item will be afforded the provisions of Tariff Code 9948. However, the requirements afforded to Tariff Item 9948.00.00.00 are outlined in Customs Memorandum D10-14-51 as follows: At the time of importation, the importer, or their agent, does not have to provide proof that the goods meet the “for use in” requirement. It is sufficient that the potential exists. However, this “potential” must be exercised. In the event of verification, importers are expected to provide end-use certificates conforming that the goods were solely used for the purpose for which they were imported.

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), “Diversions” extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the  
 f the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in  
 the “description” field of Form B3, *Canada Customs Coding Form* or in the “input ruling reference  
 number” field (K160) for CADEX participants.

# Canada

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:

<http://www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html>

For more information about the importance of trade compliance, please visit the CBSA website at:

<http://cbsa-asfc.gc.ca/publications/pub/bsf5108-eng.html>

Respectfully,



Michael Krause  
Senior Officer, Trade Compliance,  
Canada Border Services Agency,  
Greater Toronto Region,  
London Office  
Telephone: (519) 645-5184  
Facsimile: (519) 675-3309

c.c.





Canada Border Services Agency  
Agence des services frontaliers du Canada

PROTECTED B

November 9, 2015

Trade Operations Division  
451 Talbot St., 10<sup>th</sup> Floor  
P.O. Box 7850  
London, Ontario N5Y 0A7

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by  
for an advance ruling on the tariff classification of  
This product is exported from

<b>Importer BN and RM(S):</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.22.00.00</b>
<b>Effective Date:</b>	<b>October 30, 2015</b>

**Product Description**

Based on the information provided, the  
contains small speakers mounted in the same enclosure. It  
This Bluetooth enabled  
device is imported for resale with an AC power adapter, a 1.5m audio cable, USB 2.0 charge  
cable and a soft shell carrying case. itself incorporates a built in microphone, USB 2.0  
port, a Micro USB port, auxiliary line in/out port and a Bluetooth connectivity button. This  
product will be functionally joined by wireless connection to a host PC, tablet or Mac data  
processing machines. Once the is paired with the ADP unit, it enhances the computer by  
providing enhanced sound quality. Apple firmware performance or other updates for the  
are downloaded to the host computer and installed when connected to the

.../2

Canada

-2-

## Analysis and Justification

You have requested confirmation that the  
 is classified 8518.22.00.00 with the application of special classification provision  
 9948.00.00. You have provided an attestation from the importer,  
 meets the conditional relief provisions of  
 9948.00.00.

The meets the terms of heading  
 85.18 which provides for microphones and stands therefor; loudspeakers, whether or not  
 mounted in their enclosures; headphones and earphones, whether or not combined with a  
 microphone, and sets consisting of a microphone and one or more loudspeakers. Guidance in the  
 classification of this good is provided by Section XVI Note 3 which states:

Unless the context otherwise requires, composite machines consisting of two or  
 more machines fitted together to form a whole and other machines designed for  
 the purpose of performing two or more complementary or alternative functions  
 are to be classified as if consisting only of that component or as being that  
 machine which performs the principal function.

Explanatory Note (B) to heading 85.18 also provides guidance in the  
 classification of loudspeakers and specific mention is made of loudspeakers designed for  
 connection to an automatic data processing machine, when presented separately.

## Decision

In accordance with General Interpretative Rule 1, the  
 is classified 8518.22.00.00.

This product is eligible for the benefits of tariff item 9948.00.00 providing the  
 conditions outlined in Customs Memorandum D10-14-51 Tariff Classification Policy: Tariff  
 Item 9948.00.00 and D11-8-6 Interpretation of Section 3 of the Imported Goods Records  
 Regulations are met.

## Legislative /Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and  
 will be honoured by the CBSA for future importations of the goods specified, provided the  
 material facts and circumstances remain as originally presented; all conditions in the ruling have  
 been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs  
 Tariff* legislation has not changed. Should there be a change in the material facts or  
 circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may  
 request that the advance ruling be modified or revoked as of the date of the change.

.../3

-3-

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.


This advance ruling is considered 'reason to believe' for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at: [www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html)

**Consent to the Public Release of the Advance Ruling**

As per your consent statement, we will not release this advance ruling to the public in accordance with the procedures described in Memorandum D11-11-3.

Sincerely,

  
Joan Ticknovich  
Senior Officer Trade Compliance  
Trade Operations Division  
GTA Region, London office  
Tel: (519) 782-3335  
Fax: (519) 675-3309

c.c.:



June 24, 2016

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by \_\_\_\_\_ for an advance ruling on the tariff classification of the \_\_\_\_\_ Wireless Bluetooth Speaker, product number \_\_\_\_\_ / vendor product number \_\_\_\_\_. This product is exported from \_\_\_\_\_.

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.22.00.00</b>
<b>Effective Date:</b>	<b>June 24, 2106</b>

**Product Description**

Based on the information provided, product \_\_\_\_\_ Wireless Bluetooth Speaker. It contains two speakers in the same enclosure and is Bluetooth enabled. The speaker comes with a USB charging cord, and a 3.5 mm audio cable to connect to a headphone or other external speakers. The unit contains a lithium-ion rechargeable battery. The speaker is primarily designed to play music from ADP devices such as, tablets and computers. It can also be used with smartphones and MP3 players. When the \_\_\_\_\_ Wireless Bluetooth Speaker is paired with an ADP unit, it improves the sound quality and volume capability of the music produced by the host.

**Analysis and Justification**

You have requested confirmation that product \_\_\_\_\_ Wireless Bluetooth Speaker, is classified under 8518.22.00.00 with the application of special classification provision 9948.00.00 of the *Customs Tariff*.

This product meets the terms of heading 85.18 which provides for microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers. Guidance is provided by Explanatory Note (B) to the heading which specifically mentions loudspeakers designed for connection to an automatic data processing machine, when presented separately.

PROTECTED B

## Decision

Section 10 of the Customs Tariff directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the Customs Tariff states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

In accordance with General Interpretative Rule 1 and 6, product  
 Bluetooth Speaker, is classified 8518.22.00.00.

Wireless

This product is eligible for the benefits of tariff item 9948.00.00 providing the conditions outlined in Customs Memorandum D10-14-51 Tariff Classification Policy: Tariff Item 9948.00.00 and D11-8-6 Interpretation of Section 3 of the Imported Goods Records Regulations are met.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

PROTECTED B

**Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Greg Playfoot  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London, Ontario N5Y 0A7

Telephone: 519-645-3866  
Facsimile: 519-675-3309  
E-mail address: [Greg.Playfoot@cbsa-asfc.gc.ca](mailto:Greg.Playfoot@cbsa-asfc.gc.ca)

c.c.:



Canada Border  
 Services Agency

Agence des services  
 frontaliers du Canada

PROTECTED B

September 27, 2016

# **Subject: Tariff Classification Advance Ruling**

Dear \_\_\_\_\_

This is in response to a request submitted on your behalf by \_\_\_\_\_  
 advance ruling on the tariff classification of \_\_\_\_\_

or an \_\_\_\_\_

This product is supplied by \_\_\_\_\_

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.22.00.00</b>
<b>Effective Date:</b>	<b>September 23, 2016</b>

## **Product Description**

The product is the \_\_\_\_\_

The product's output is 3W x 2. The speaker can be paired to Bluetooth enabled devices such as tablets, PC's, laptops, cell phones, etc. It also has an auxiliary in-port to connect to any audio device and a USB port for power charging. The unit contains a rechargeable Lithium-Ion battery. The speaker has a built \_\_\_\_\_

The product is equipped with a microphone so that when connected to a smartphone via Bluetooth, hands-free calling can be routed through the device. \_\_\_\_\_

## **Analysis and Justification**

\_\_\_\_\_ is both a speaker and a wireless communication device. Legal Note 3 to Section XVI of the *Customs Tariff* directs that "*composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.*" Although the product uses Bluetooth technology to wirelessly communicate sound, its function is not as a communication device but as a loudspeaker. Therefore it is classified in heading 85.18, which provides for "loudspeakers, whether or not mounted in their enclosures". Within the heading, subheading 8518.22 provides for multiple loudspeakers mounted in \_\_\_\_\_

**Canada** 



the same enclosure. As this wireless speaker contains multiple speakers mounted in the same housing, it is appropriately included within this subheading.

You have requested confirmation that [redacted]  
[redacted] is classified under HS 8518.22.00.00 with the application of special classification provision 9948.00.00.

### Decision

Section 10 of the Customs Tariff directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the *Customs Tariff* states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

In accordance with General Interpretative Rule #1,  
[redacted] s classified under HS 8518.22.00.00.

This product is eligible for the benefits of tariff item 9948.00.00 providing the conditions outlined in Customs Memorandum D10-14-51, *Tariff Classification Policy: Tariff Item 9948.00.00* and the requirements specified in Memorandum D11-8-6, *Interpretation of Section 3 of the Imported Goods Records Regulations* are met.

### Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.





Canada Border  
Services Agency

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This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

### **Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,

Karen O'Dell  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London, Ontario N5Y 0A7

Telephone: 519-645-5763  
Facsimile: 519-675-3309  
E-mail: [Karen.O'Dell@cbsa-asfc.gc.ca](mailto:Karen.O'Dell@cbsa-asfc.gc.ca)

c.c.:



April 20, 2016

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by  
 advance ruling on the tariff classification of  
 product is supplied by

for an  
 . This

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.21.00.00</b>
<b>Effective Date:</b>	<b>April 20, 2016</b>

**Product Description**

This product is described as a Bluetooth Speaker. This portable speaker contains a single speaker in its enclosure and is designed to connect wirelessly to devices such as mobile phones, tablets, MP3 players and lap tops. The unit contains a rechargeable battery which is charged through an included USB cable.

**Analysis and Justification**

Heading 85.18 of the *Customs Tariff* provides for Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets. The product at issue meets the terms of this heading. Accordingly, it is classified under subheading 8518.21 as 'Single loudspeakers, mounted in the same enclosures.'

With respect to tariff item 9948.00.00, this tariff item provides relief of duties on articles for use in a variety of goods, including automatic data processing machines. Agency Memorandum D10-14-51 outlines the Canada Border Services Agency's policy as it relates to the tariff classification of articles under this tariff item. Paragraph 1 of this memorandum states in pertinent part that the "conditional

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aspect of tariff item 9948.00.00 (9948) is that articles must be 'for use in' a good listed in 9948...In order for an article to be 'for use in' it must be wrought into, incorporated into, or attached to that good." Paragraph 4 further states, "To satisfy the 'functionally joined' standard, the article must be connected to the host good and must enhance, contribute to, or complement the function of that good or to provide the host good with additional capabilities. The connection may be physical, or in the case of the electronic transmission of data, wireless." Tablets and lap tops are considered automatic data processing machines of heading 84.71. The Bluetooth Speakers meet the functionally joined standard as they connect wirelessly to these goods and they enhance the function of these goods by providing improved sound quality. Therefore, when paired with these host goods the Bluetooth speaker would meet the 'for use in' requirement of tariff item 9948.00.00.

### Decision

Section 10 of the Customs Tariff directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the Customs Tariff states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

The Bluetooth Speaker is classified 8518.21.00.00 in accordance with General Interpretative Rule 1 and 6 of the *Customs Tariff*.

This product may be eligible for the benefits of tariff item 9948.00.00 but will be subject to all requirements specified in Memorandum D11-8-5, *Conditional Relief Tariff Items*, including proof of actual use and the reporting of diversions from the qualifying use, in order to receive its benefits.

### Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

PROTECTED B

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

### **Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Kathy Burrell  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London Ontario N5Y 0A7

Telephone: 519-645-5118  
Facsimile: 519-675-3309  
E-mail address: [kathryn.burrell@cbsa-asfc.gc.ca](mailto:kathryn.burrell@cbsa-asfc.gc.ca)

c.c.:



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification & Services  
451 Talbot Street, 10<sup>th</sup> floor  
London, Ontario  
N6A 5E5

February 27, 2004

Attention: Mr.

Dear

This is in reference to the letter received by the London office dated February 13, 2004 issued on your behalf by  
requesting a National Customs Ruling on the

Information before the Agency indicates that the Speaker System consists of 1  
Speakers and a Subwoofer mounted in their enclosures and sold together to form a retail package. Both speakers  
and subwoofer are magnetically shielded to provide protection against image distortion on a computer monitor.  
The speaker system has a frequency range of 50Hz- 20 kHz. The power rating of the subwoofer is 24 watts and  
the power rating of each satellite speaker is 8 watts. The satellite speakers have one-odyssey transducers per  
satellite.

The system is designed for use with desktop personal computers. These speakers are designed "for use in"  
automatic data processing machines according to literature submitted.

In accordance with General Interpretative Rules 1 of the "General Rules for the Interpretation of the  
Harmonized System", and the "Explanatory Notes to Heading 8518 (B)

are classified 8518.21.00.00 as Single Loud-  
Speakers Mounted in the same enclosures. Since these machines are designed "for use in" automatic data  
processing machines they may be eligible for tariff item 9948.00.00 when used for those purposes in accordance  
with Customs Notice N-278.

Paragraph 15 of this Customs Notice states: "Where articles may also be used with goods other than listed goods,  
the importer must demonstrate the actual end-use and/or provide an end use certification in order to receive the  
benefits of the tariff". The regular GST rate of 7% also applies.

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Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.cra.gc.ca/customs/general/amps](http://www.cra.gc.ca/customs/general/amps)

Respectfully,

Zen Mike Muszak  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone Number: (519) 645-5178  
Fax Number: (519) 645-5819

Canada



Canada Border  
 Services Agency

Agence des services  
 frontaliers du Canada

PROTECTED B

May 10, 2016

**Subject: Tariff Classification Advance Ruling**

Dear ,

This is in response to a request submitted on your behalf by  
 advance ruling on the tariff classification of the “

for an

This product is exported by

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.21.00.00</b>
<b>Effective Date:</b>	<b>May 10, 2016</b>

**Product Description**

The “  
 enclosure.

is a single wireless portable speaker in its own  
 The product is available in

The unit is

designed to work with wireless mobile devices such as laptops, iPods and iPads in order to enable music to be played within 30 feet of the host device. The speaker is unable to produce audio sound without the host device. Features include a rechargeable battery (lithium ion), carrying pouch, USB charging cable and Near Field Communication (NFC) one-touch set up. The speaker functionally connects to the ADP devices wirelessly and enhances the operation of the host units by providing greater sound quality and volume.

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## Analysis and Justification

Guidance in the classification of this good is provided by Section XVI Note 3 which states:

Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

Heading 85.18 provides for "microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures...". The portable wireless speaker meets the terms of this heading and is included more specifically under subheading 8518.21 as "single loudspeakers".

## Decision

Section 10 of the Customs Tariff directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the Customs Tariff states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

The

is classified under HS 8518.21.00.00 in accordance with Note 3 to Section XVI and General Interpretative Rule 1 and 6 of the *Customs Tariff*.

This product may be eligible for the benefits of tariff item 9948.00.00.00 but will be subject to all requirements specified in Memorandum D11-8-5, *Conditional Relief Tariff Items* and Memorandum D-11-8-6, Interpretation of Section 3 of the *Imported Goods Records Regulations*.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.



PROTECTED B

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

**Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Monica Gillis  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London, Ontario N5Y 0A7

Telephone: 519-542-2929  
Facsimile: 519-675-3309  
E-mail address: [monica.gillis@cbsa-asfc.gc.ca](mailto:monica.gillis@cbsa-asfc.gc.ca)

c.c.:



Canada Border  
 Services Agency Agence des services  
 frontaliers du Canada

PROTECTED B

May 10, 2016

**Subject: Tariff Classification Advance Ruling**

Dear :

This is in response to a request submitted on your behalf by  
 advance ruling on the tariff classification of the

for an

This product is exported by

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.21.00.00</b>
<b>Effective Date:</b>	<b>May 10, 2016</b>

**Product Description**

The is a  
 single portable speaker mounted in its enclosure.  
 pounds. The speaker is designed to pair with Bluetooth enabled devices such as smartphones, laptops,  
 iPods, and iPads allowing the music to be played within 10 metres of the host. It cannot produce sound  
 without a host audio source. Features include a built-in mic for hands-free speakerphone, rechargeable  
 battery, a carrying pouch, USB cord for battery recharging, (NFC) Near Field Communication for one-  
 touch setup and two colour choices. The speaker connects to the ADP devices wirelessly and enhances  
 the operation of the host units by providing greater sound quality and volume.

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## Analysis and Justification

Guidance in the classification of this good is provided by Section XVI Note 3 which states:

Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

Heading 85.18 provides for "microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures...". The portable wireless speaker meets the terms of this heading and is included more specifically under subheading 8518.21 as "single loudspeakers".

## Decision

Section 10 of the Customs Tariff directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the Customs Tariff states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

The product is classified under HS 8518.21.00.00 in accordance with General Interpretative Rule 1, 6 and Note 3 to Section XVI the *Customs Tariff*.

This product may be eligible for the benefits of tariff item 9948.00.00.00 but will be subject to all requirements specified in Memorandum D11-8-5, *Conditional Relief Tariff Items* and Memorandum D-11-8-6, Interpretation of Section 3 of the *Imported Goods Records Regulations*.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

PROTECTED B

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

**Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Monica Gillis  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London, Ontario N5Y 0A7

Telephone: 519-542-2929  
Facsimile: 519-675-3309  
E-mail address: [monica.gillis@cbsa-asfc.gc.ca](mailto:monica.gillis@cbsa-asfc.gc.ca)

c.c.:



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

PROTECTED B

May 10, 2016

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by  
advance ruling on the tariff classification of the

or an

This product is exported by

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.22.00.00</b>
<b>Effective Date:</b>	<b>May 10, 2016</b>

**Product Description**

The is designed for durability and outdoor use at the beach or pool. It measures approximately sounds. The product contains two speakers in one enclosure. The speakers can connect to audio sources in three ways: wirelessly through Bluetooth within a 10 metre range, USB cable and direct AUX in a 3.5 mm. Features include a rechargeable lithium-ion battery with up to four hours of playback, USB charging output to charge your mobile device, NFC (Near Field Communication) for one touch pairing, DC 10V 1.5A power input, 15W power consumption, working environment temperature range from -10C to +35C, working environment relative humidity range from 5% to 90% and speaker output 5WX2. The most common host for this device is a lap top, iPad or iPod. The speakers enhance the function of the host units by providing improved sound quality and are primarily connected wirelessly. This item is packaged and sold separately.

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## Analysis and Justification

Guidance in the classification of this good is provided by Section XVI, Note 3 which states:

Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

Heading 85.18 provides for "microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures...". The wireless speaker meets the terms of this heading and is included more specifically under subheading 8518.22 as a "multiple loudspeakers, mounted in the same enclosure".

## Decision

Section 10 of the Customs Tariff directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the Customs Tariff states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

The \_\_\_\_\_ is classified under HS 8518.22.00.00 by application of GIR 1 (and Note 3 to Section XVI) of the *Customs Tariff*.

This product may be eligible for the benefits of tariff item 9948.00.00.00 but will be subject to all requirements specified in Memorandum D11-8-5, *Conditional Relief Tariff Items* and Memorandum D-11-8-6, Interpretation of Section 3 of the *Imported Goods Records Regulations*.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

PROTECTED B

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

### **Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Monica Gillis  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London, Ontario N5Y 0A7

Telephone: 519-542-2929  
Facsimile: 519-675-3309  
E-mail address: [monica.gillis@cbsa-asfc.gc.ca](mailto:monica.gillis@cbsa-asfc.gc.ca)

c.c.:



Canada Border  
 Services Agency      Agence des services  
 frontaliers du Canada

PROTECTED B

May 10, 2016

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by  
 advance ruling on the tariff classification of the

. for an

This product is exported by

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.21.00.00</b>
<b>Effective Date:</b>	<b>May 10, 2016</b>

**Product Description**

The is a single portable speaker in  
 an enclosure designed to work wirelessly with Bluetooth® enabled devices. It measures

This unit is unable to produce audio without a host device. Features include enhanced bass for premium sound quality, line-in connection to non- Bluetooth® devices, built-in speakerphone, slot design to fit most tablets and smart phones, a USB port that can be used for charging devices, ability to work wirelessly up to 30 feet of the host device, can operate with a 3.5 mm audio cable (included), an AC power adapter or 4 x AA batteries ( batteries not included). The product provides improved sound quality and volume when connected functionally to ADP devices.





## Analysis and Justification

Guidance in the classification of this good is provided by Section XVI Note 3 which states:

Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

Heading 85.18 provides for "microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures...". The portable wireless speaker meets the terms of this heading and is included more specifically under subheading 8518.21 as "single loudspeakers".

## Decision

Section 10 of the Customs Tariff directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the Customs Tariff states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

The \_\_\_\_\_ is classified under HS 8518.21.00.00 in accordance with Note 3 to Section XVI and General Interpretative Rule 1 and 6 of the *Customs Tariff*.

This product may be eligible for the benefits of tariff item 9948.00.00.00 but will be subject to all requirements specified in Memorandum D11-8-5, *Conditional Relief Tariff Items* and Memorandum D-11-8-6, Interpretation of Section 3 of the *Imported Goods Records Regulations*.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

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Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

**Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Monica Gillis  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London, Ontario N5Y 0A7

Telephone: 519-542-2929  
Facsimile: 519-675-3309  
E-mail address: [monica.gillis@cbsa-asfc.gc.ca](mailto:monica.gillis@cbsa-asfc.gc.ca)

c.c.:



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

PROTECTED B

June 14, 2016

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by  
advance ruling on the tariff classification of the  
This product is exported from

for an

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.22.00.00</b>
<b>Effective Date:</b>	<b>June 10, 2016</b>

**Product Description**

This portable Bluetooth® speaker

It is powered by a rechargeable Lithium-Ion battery providing  
It has a USB outlet to charge a device while playing music and a 3.5 mm  
stereo jack. It measures  
It  
comes with a leather strap and power supply.

**Analysis and Justification**

You've proposed classification under 8518.22.00.00 with tariff code 9948. Heading 85.18 provides for "Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers..." The Explanatory Notes of heading 85.18, specifically (B) Loudspeakers, whether or not mounted in their enclosures", provides for "loudspeakers designed for connection to an automatic data processing machine, when presented separately". This portable speaker, consisting of multiple speakers within an enclosure, meets the terms of the heading and are included more specifically under "multiple loudspeakers, mounted in the same enclosure, subheading 8518.22.

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## Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the *Customs Tariff* states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

The \_\_\_\_\_ is classified under 8518.22.00.00 in accordance with General Interpretative Rules 1 and 6 of the *Customs Tariff*.

This product is eligible for the benefits of tariff item 9948.00.00 providing the conditions outlined in Customs Memorandum D10-14-51, *Tariff Classification Policy: Tariff Item 9948.00.00* and the requirements specified in Memorandum D11-8-6, *Interpretation of Section 3 of the Imported Goods Records Regulations* are met.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

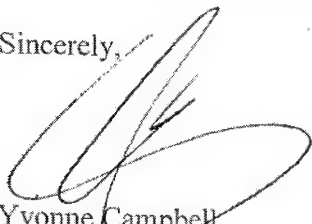
All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

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**Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Yvonne Campbell  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London, Ontario N5Y 0A7

Telephone: 519-675-3249

Facsimile: 519-675-3309

E-mail address: [yvonne.campbell@cbsa-asfc.gc.ca](mailto:yvonne.campbell@cbsa-asfc.gc.ca)

c.c.:



Canada Border  
 Services Agency

Agence des services  
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PROTECTED B

September 27, 2016

## Subject: Tariff Classification Advance Ruling

Dear

This is in response to a request submitted on your behalf by  
 advance ruling on the tariff classification of the  
 supplied by

for an  
 This product is

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.22.00.00</b>
<b>Effective Date:</b>	<b>September 27, 2016</b>

## Product Description

The product is the The product contains 2 full range speakers and 1 passive woofer. It is a lightweight portable audio solution utilizing NFC and Bluetooth technologies to connect to a variety of devices; such as tablets, smartphones and laptops. It is also designed to connect to portable audio devices using a 3.5mm audio cable via the stereo mini-jack input. It has a built in microphone so when it is paired with Bluetooth to a phone it can be used as a speaker phone. It can also be used as a power supply for charging devices that use no more than 1A, by means of connecting with the audio jack or USB. It can operate by means of the internal lithium-ion rechargeable battery, direct with a Micro USB cable (included) or by a 5V / 1A power

## Analysis and Justification

The is both a speaker and a wireless communication device. Legal Note 3 to Section XVI of the *Customs Tariff* directs that “composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.” Although the wireless speaker uses Bluetooth technology to wirelessly communicate sound, its function is not as a communication device but as a loudspeaker. Therefore, it is classified in heading 85.18, which provides for “loudspeakers, whether or not mounted in their

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enclosures". Within the heading, subheading 8518.22 provides for multiple loudspeakers mounted in the same enclosure. As this wireless speaker contains two speakers and a passive woofer mounted in the same housing, it is appropriately included within this subheading.

### Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the Customs Tariff states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

In accordance with General Interpretative Rule #1,  
s classified under HS 8518.22.00.00

This product is eligible for the benefits of tariff item 9948.00.00 providing the conditions outlined in Customs Memorandum D10-14-51, *Tariff Classification Policy: Tariff Item 9948.00.00* and the requirements specified in Memorandum D11-8-6, *Interpretation of Section 3 of the Imported Goods Records Regulations* are met.

### Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.



This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

**Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,

Karen O'Dell  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London, Ontario N5Y 0A7

Telephone: 519-645-5763

Facsimile: 519-675-3309

E-mail: Karen.O'Dell@cbsa-asfc.gc.ca

c.c.:





Canada Border  
 Services Agency

Agence des services  
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PROTECTED B

May 30, 2016

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by  
 advance ruling on the tariff classification of  
 by

for an  
 This product is exported

<b>EXPORTER BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.22.00.00</b>
<b>Effective Date:</b>	<b>May 25, 2016</b>

**Product Description**

The " " is designed to connect wirelessly with iPad devices. This product consists of  
 three speakers enclosed in an : The  
 system is unable to produce audio without the host device. It employs by  
 utilizing an

include: three rechargeable Lithium batteries (included) that can provide up to 5 hours  
 of sound and direct connection to the host with a cable adapter. The speakers enhance the function of the host  
 units by providing improved sound quality. This product is packaged and sold separately.

**Analysis and Justification**

Guidance in the classification of this good is provided by Section XVI Note 3 which states:

Unless the context otherwise requires, composite machines consisting of two or more machines fitted  
 together to form a whole and other machines designed for the purpose of performing two or more  
 complementary or alternative functions are to be classified as if consisting only of that component or as  
 being that machine which performs the principal function.

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Heading 85.18 provides for "microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures..." The portable wireless speaker meets the terms of this heading and is included more specifically under subheading 8518.22 as "multiple loudspeakers, mounted in the same enclosure".

## Decision

Section 10 of the Customs Tariff directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the Customs Tariff states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

The \_\_\_\_\_ is classified under HS 8518.22.00.00 in accordance with Note 3 to Section XVI and General Interpretative Rule 1 and 6 of the *Customs Tariff*.

This product may be eligible for the benefits of tariff item 9948.00.00.00 but will be subject to all requirements specified in Memorandum D11-8-5, *Conditional Relief Tariff Items* and Memorandum D-11-8-6, Interpretation of Section 3 of the *Imported Goods Records Regulations*.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1) (c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.



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All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

**Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,

Monica Gillis  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London, Ontario N5Y 0A7

Telephone: 519-542-2929  
Facsimile: 519-675-3309  
E-mail address: [monica.gillis@cbsa-asfc.gc.ca](mailto:monica.gillis@cbsa-asfc.gc.ca)

c.c.:



Canada Border  
 Services Agency

Agence des services  
 frontaliers du Canada

PROTECTED B

September 27, 2016

## Subject: Tariff Classification Advance Ruling

Dear

This is in response to a request submitted on your behalf by  
 advance ruling on the tariff classification of

for an

This product is supplied by

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.22.00.00</b>
<b>Effective Date:</b>	<b>September 23, 2016</b>

## Product Description

The product is the The  
 good is a lightweight, portable and rugged water-resistant wireless speaker that utilizes NFC (Near Field Communication) and Bluetooth technologies to connect to a variety of Bluetooth enabled devices (tablets, smartphones and laptops). It is also designed to connect to portable audio devices using a 3.5mm cable (included) to connect to a speaker directly. This device also comes with a USB to Micro USB charging cable. The USB charging cable can be used as a power supply for charging devices that use no more than 1A. It has a built in microphone so when paired with Bluetooth to a smartphone, it can be used as a speaker phone. The product contains 2 full range speakers and 1 passive woofer capable of a range up to 10 meters (33 feet). It can operate by means of 4000mAh built-in portable power with USB input. The defining feature is its rugged water-resistant design, allowing the user to listen to music in the bathroom, kitchen or poolside.

## Analysis and Justification

The is both a speaker and  
 a wireless communication device. Legal Note 3 to Section XVI of the *Customs Tariff* directs that "composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions

Canada



are to be classified as if consisting only of that component or as being that machine which performs the principal function.” Although the <sup>uses</sup> Bluetooth technology to wirelessly communicate sound, its function is not as a communication device but as a loudspeaker. Therefore, it is classified in heading 85.18, which provides for “loudspeakers, whether or not mounted in their enclosures”. Within the heading, subheading 8518.22 provides for multiple loudspeakers mounted in the same enclosure. As this wireless speaker contains two speakers and a passive woofer mounted in the same housing, it is appropriately included within this subheading.

## Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the Customs Tariff states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

In accordance with General Interpretative Rule #1, the <sup>is</sup> classified under HS 8518.22.00.00

This product is eligible for the benefits of tariff item 9948.00.00 providing the conditions outlined in Customs Memorandum D10-14-51, *Tariff Classification Policy: Tariff Item 9948.00.00* and the requirements specified in Memorandum D11-8-6, *Interpretation of Section 3 of the Imported Goods Records Regulations* are met.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.



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Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

### Consent to the Public Release of the Advance Ruling

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,

Karen O'Dell  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London, Ontario N5Y 0A7

Telephone: 519-645-5763  
Facsimile: 519-675-3309  
E-mail address: Karen.ODell@cbsa-asfc.gc.ca

c.c.:



Canada Border  
 Services Agency

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May 23, 2017

## Subject: Tariff Classification Advance Ruling

Dear

This is in response to a request submitted on your behalf by  
 advance ruling on the tariff classification of the  
 This product is supplied by i

for an

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.22.00.00</b>
<b>Effective Date:</b>	<b>May 23, 2017</b>

## Product Description

The product is the

The product contains t

The speaker is

has speakerphone capabilities,

audio input for non-Bluetooth devices, a USB charging port (for charging a smartphone from the speaker's internal battery), a power on/off switch, and a 12-volt DC-in charging port. It is a portable audio solution utilizing NFC and Bluetooth technologies to connect to a variety of devices; such as tablets, smartphones and laptops. It is also designed to connect to portable audio devices using a 3.5mm audio cable. The speaker unit is charged with a separate A/C adapter. The speaker can play music for up to 8 hours before requiring charging.

## Analysis and Justification

The is both a speaker and a wireless communication device. Legal Note 3 to Section XVI of the *Customs Tariff* directs that "composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function." Although the

Bluetooth technology to wirelessly communicate sound, its function is not as a communication device but as a loudspeaker. Therefore, it is classified in heading 85.18, which

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provides for "loudspeakers, whether or not mounted in their enclosures". Within the heading, subheading 8518.22 provides for multiple loudspeakers mounted in the same enclosure. As this wireless speaker contains two speakers and a passive woofer mounted in the same housing, it is appropriately included within this subheading.

### Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the Customs Tariff states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

In accordance with General Interpretative Rule #1, the  
is classified under HS 8518.22.00.00.

This product is eligible for the benefits of tariff item 9948.00.00 providing the conditions outlined in Customs Memorandum D10-14-51, *Tariff Classification Policy: Tariff Item 9948.00.00* and the requirements specified in Memorandum D11-8-6, *Interpretation of Section 3 of the Imported Goods Records Regulations* are met.

### Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.





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This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

### **Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,

Karen O'Dell  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London, Ontario N5Y 0A7

Telephone: 519-675-3348

Facsimile: 519-675-3309

E-mail address: Karen.ODell@cbsa-asfc.gc.ca

c.c.:



Canada Border Services Agency  
 Agence des services frontaliers du Canada

PROTECTED B

June 16, 2017

## Subject: Tariff Classification Advance Ruling

Dear

This is in response to a request submitted on your behalf by  
 advance ruling on the tariff classification of the

for an

This product is supplied by

Importer BN and RM:	
TRS Number:	
Classification Number:	8518.22.00.00
Effective Date:	June 16, 2017

## Product Description

The product is the

The product is a style Bluetooth speaker and radio combination. There is a digital display on the front indicating the time or operation mode.

. The product is integrated with Bluetooth technology for wireless audio link to smart phones, laptops and tablets, as well as the AUX-IN and AM/FM Radio. facilitate high quality sound reproduction and reception.

## Analysis and Justification

You have requested classification as HS 8527.91.10.00 which provides for, "Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.-Other:--Combined with sound recording or reproducing apparatus ---Domestic".

The

is marketed primarily as a Bluetooth Speaker, and the radio feature is secondary. The user manual for the good describes it as a Bluetooth AM/FM Radio Speaker. .



*drivers facilitates high quality sound reproduction and better reception over anything else near it in size or cost.*” Further, the features list the Wireless Bluetooth Stereo Speakers foremost.

Direction is provided by Notes 3 and 4 to Section XVI which states in part “...3. *Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole...are to be classified as if consisting only of that component...machine which performs the principal function....*4. *Where a machine...consists of individual components...whether separate or interconnected...by transmission devices...intended to contribute to a clearly defined function covered by one of the headings...then the whole falls to be classified in the heading appropriate to that function.*

The principle function of this product is as a speaker and fits the description of a “radio receiver loudspeaker”. It is manufactured to act as a loudspeaker, and it includes Bluetooth capabilities to enable the fulfillment of that purpose without the use of wires. The components of the good in issue, namely its speakers, Bluetooth components, and audio input, are intended to contribute together to a single clearly defined function, which is the reproduction of sound. Therefore, the

meets the terms of Heading 85.18

which provides for “*Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures...and one or more loudspeakers...audio-frequency electric amplifiers; electric sound amplifier sets.*”

## Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the Customs Tariff states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

In accordance with GIRs 1 and 6, the  
 is classified under HS 8518.22.00.00.

This product may be eligible for the benefits of tariff item 9948.00.00 but will be subject to all requirements specified in Memorandum D11-8-5, *Conditional Relief Tariff Items*, including proof of actual use and the reporting of diversions from the qualifying use, in order to receive its benefits.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances



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remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

### **Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,

Karen O'Dell  
 Senior Officer Trade Compliance  
 Trade Operations Division  
 451 Talbot Street, 10th Floor  
 London Ontario N5Y 0A7

Telephone: 519-675-3348  
 Facsimile: 519-675-3309  
 E-mail address: Karen.ODell@cbsa-asfc.gc.ca

c.c.:

Canada



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June 16, 2017

## Subject: Tariff Classification Advance Ruling

Dear

This is in response to a request submitted on your behalf by  
 advance ruling on the tariff classification of the

for an

This product is supplied by

Importer BN and RM:	
TRS Number:	
Classification Number:	8518.22.00.00
Effective Date:	June 16, 2017

## Product Description

The product is the

is designed  
 space for multiple speakers, amplifiers and wiring.

## Analysis and Justification

You have proposed classification under HS 8518.22.00.00 with tariff code 9948. Heading 85.18 provides for, "*Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.*"

Legal Note 3 to Section XVI states, "*Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.*"

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Based on the functionality of the \_\_\_\_\_ and in accordance with the aforementioned Section Note, the principal function is performed by the speaker because it can still function when not paired with a Bluetooth® enabled device, as it can be connected to other devices via an aux cable. Therefore,

\_\_\_\_\_ meets the terms of Heading 85.18. Within the heading, subheading 8518.22 provides for multiple loudspeakers mounted in the same enclosure. As this wireless speaker contains a 2 way 6 driver TV Soundbase, dual tweeters and 4 woofers mounted in the same housing, it is appropriately included within this subheading.

## Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the Customs Tariff states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

In accordance with GIR #1,  
 classified under HS 8518.22.00.00.

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This product may be eligible for the benefits of tariff item 9948.00.00 but will be subject to all requirements specified in Memorandum D11-8-5, *Conditional Relief Tariff Items*, including proof of actual use and the reporting of diversions from the qualifying use, in order to receive its benefits.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.



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Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

### **Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,

Karen O'Dell  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London Ontario N5Y 0A7

Telephone: 519-675-3348  
Facsimile: 519-675-3309  
E-mail address: Karen.ODell@cbsa-asfc.gc.ca

c.c.:



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November 17, 2017

**Subject: Tariff Classification Advance Ruling**

Dear I

This is in response to a request submitted on your behalf by  
advance ruling on the tariff classification of

for an

This product is exported from

Importer BN and RM:	
TRS Number:	
Classification Number:	8518.22.00.00
Effective Date:	November 16, 2017

**Product Description**

The is a rechargeable speaker unit that can connect to electronic devices, computers, smartphones and portable media players via a 3.5mm jack, USB, or through Bluetooth. It can be used to stream music and also as a speakerphone for a Bluetooth-enabled phone. It is comprised of one enclosure housing two 2.5" woofers, two 1" tweeters, and a passive radiator.

**Analysis and Justification**

The , is a  
You have requested classification of this product under both Tariff Item 8518.22.00 as a and under Tariff Item 9948.00.00 as an article for use in automatic data processing machines and units thereof. Loudspeakers are specifically named in Heading 85.18 and multiple loudspeakers, mounted in the same enclosure are specifically named in Tariff Item 8518.22.00.

Tariff item 9948.00.00 provides relief of duties on articles "for use in" a good listed in 9948.00.00. Subsection 2(1) of the *Customs Tariff* defines the term "for use in" as meaning the goods must be wrought or incorporated into, or attached to, goods identified in this tariff item. Memorandum D10-14-

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51 provides guidance with regard to the term “for use in”. The CITT has established that the term “attached to” within the “for use in” definition requires that the article be functionally joined to a host good listed in 9948.00.00. To satisfy the “functionally joined” standard, the article must be connected to the host good and must enhance, contribute to, or complement the function of the good or to provide the host good with additional capabilities.

This portable speaker can be ‘functionally joined’ to automatic data processing (ADP) machines such as laptops and smartphones. It can be connected to contribute, enhance and compliment the function of an ADP machine. Customs Notice N-278 states computer speakers are necessary for the utilization of most software and therefore contribute to the principal function of a computer.

### Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the *Customs Tariff* states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

The is  
 classified 8518.22.00.00 in accordance with General Interpretative Rule 1 and 6.

This product may be eligible for the benefits of 9948.00 providing the conditions outlined in Customs Memorandum D10-14-51 *Tariff Classification Policy: Tariff Item 9948.00.00* and the requirements specified in D11-8-6 *Interpretation of Section 3 of the Imported Goods Records Regulations* are met.

### Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

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Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

### **Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Greg Playfoot  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London, Ontario N5Y 0A7

Telephone: 519-645-3866  
Facsimile: 519-675-3309  
E-mail address: [Greg.Playfoot@cbsa-asfc.gc.ca](mailto:Greg.Playfoot@cbsa-asfc.gc.ca)

c.c.:



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November 17, 2017

**Subject: Tariff Classification Advance Ruling**

Dear :

This is in response to a request submitted on your behalf by  
 advance ruling on the tariff classification of

for an

This product is exported from

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.22.00.00</b>
<b>Effective Date:</b>	<b>November 16, 2017</b>

**Product Description**

The is a rechargeable speaker unit that can connect to electronic devices, computers, smartphones and portable media players via a 3.5mm jack or through Bluetooth. It can be used to stream music and also as a speakerphone for a Bluetooth-enabled phone. It is comprised of one enclosure housing two 1.5" full range speakers and two passive radiators.

**Analysis and Justification**

The is a multiple loudspeaker, mounted in the same enclosure. You have requested classification of this product under both Tariff Item 8518.22.00 as a multiple loudspeaker mounted in the same enclosure and under Tariff Item 9948.00.00 as an article for use in automatic data processing machines and units thereof. Loudspeakers are specifically named in Heading 85.18 and multiple loudspeakers, mounted in the same enclosure are specifically named in Tariff Item 8518.22.00.

Tariff item 9948.00.00 provides relief of duties on articles "for use in" a good listed in 9948.00.00. Subsection 2(1) of the *Customs Tariff* defines the term "for use in" as meaning the goods must be wrought or incorporated into, or attached to, goods identified in this tariff item. Memorandum D10-14-

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51 provides guidance with regard to the term “for use in”. The CITT has established that the term “attached to” within the “for use in” definition requires that the article be functionally joined to a host good listed in 9948.00.00. To satisfy the “functionally joined” standard, the article must be connected to the host good and must enhance, contribute to, or complement the function of the good or to provide the host good with additional capabilities.

This portable speaker can be ‘functionally joined’ to automatic data processing (ADP) machines such as laptops and smartphones. It can be connected to contribute, enhance and compliment the function of an ADP machine. Customs Notice N-278 states computer speakers are necessary for the utilization of most software and therefore contribute to the principal function of a computer.

## Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the *Customs Tariff* states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

The \_\_\_\_\_, is classified  
 8518.22.00.00 in accordance with General Interpretative Rule 1 and 6.

This product may be eligible for the benefits of 9948.00 providing the conditions outlined in Customs Memorandum D10-14-51 *Tariff Classification Policy: Tariff Item 9948.00.00* and the requirements specified in D11-8-6 *Interpretation of Section 3 of the Imported Goods Records Regulations* are met.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

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Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

### **Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Greg Playfoot  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London, Ontario N5Y 0A7

Telephone: 519-645-3866  
Facsimile: 519-675-3309  
E-mail address: [Greg.Playfoot@cbsa-asfc.gc.ca](mailto:Greg.Playfoot@cbsa-asfc.gc.ca)

c.c.:



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

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November 17, 2017

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by  
advance ruling on the tariff classification of  
This product is exported from

for an

Importer BN and RM:	
TRS Number:	
Classification Number:	8518.22.00.00
Effective Date:	November 16, 2017

**Product Description**

The is a rechargeable speaker unit that can connect to electronic devices, computers, smartphones and portable media players via a 3.5mm jack or through Bluetooth. It can be used to stream music and also as a speakerphone for a Bluetooth-enabled phone. Based on the information provided, it is comprised of one enclosure housing two 1.65" full range active drivers (speakers), and a passive bass radiator.

**Analysis and Justification**

The

You have requested classification of this product under both Tariff Item 8518.22.00 as a and under Tariff Item 9948.00.00 as an article for use in automatic data processing machines and units thereof. Loudspeakers are specifically named in Heading 85.18 and multiple loudspeakers, mounted in the same enclosure are specifically named in Tariff Item 8518.22.00.

Tariff item 9948.00.00 provides relief of duties on articles "for use in" a good listed in 9948.00.00. Subsection 2(1) of the *Customs Tariff* defines the term "for use in" as meaning the goods must be wrought or incorporated into, or attached to, goods identified in this tariff item. Memorandum D10-14-

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51 provides guidance with regard to the term “for use in”. The CITT has established that the term “attached to” within the “for use in” definition requires that the article be functionally joined to a host good listed in 9948.00.00. To satisfy the “functionally joined” standard, the article must be connected to the host good and must enhance, contribute to, or complement the function of the good or to provide the host good with additional capabilities.

This portable speaker can be ‘functionally joined’ to automatic data processing (ADP) machines such as laptops and smartphones. It can be connected to contribute, enhance and compliment the function of an ADP machine. Customs Notice N-278 states computer speakers are necessary for the utilization of most software and therefore contribute to the principal function of a computer.

### Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the *Customs Tariff* states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

The \_\_\_\_\_ is classified  
 8518.22.00.00 in accordance with General Interpretative Rule 1 and 6.

This product may be eligible for the benefits of 9948.00 providing the conditions outlined in Customs Memorandum D10-14-51 *Tariff Classification Policy: Tariff Item 9948.00.00* and the requirements specified in D11-8-6 *Interpretation of Section 3 of the Imported Goods Records Regulations* are met.

### Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

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Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

**Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Greg Playfoot  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London, Ontario N5Y 0A7

Telephone: 519-645-3866  
Facsimile: 519-675-3309  
E-mail address: [Greg.Playfoot@cbsa-asfc.gc.ca](mailto:Greg.Playfoot@cbsa-asfc.gc.ca)

c.c.:





Canada Border  
 Services Agency

Agence des services  
 frontaliers du Canada

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November 17, 2017

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by  
 advance ruling on the tariff classification of

for an

This product is exported from :

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.22.00.00</b>
<b>Effective Date:</b>	<b>November 16, 2017</b>

**Product Description**

The is a rechargeable speaker unit that can connect to electronic devices, computers and portable media players via a 3.5mm jack, USB, or through Bluetooth. It can be used to stream music and also as a speakerphone for a Bluetooth-enabled phone. It is comprised of one enclosure housing two 20W 3.5" woofers and two 1" tweeters. It also has a removable bag with handles and a shoulder strap for carrying the unit. This bag is designed to precisely fit this speaker and is imported with the speaker.

The system is rated at 20 watts X 2 total power and has an approximate battery life of up to 10 hours on the lithium-ion battery. The Bluetooth capabilities allow the user to connect wirelessly to a smartphone, tablet and other Bluetooth-enabled devices.

**Analysis and Justification**

The is a multiple loudspeaker, mounted in the same enclosure. You have requested classification of this product under both Tariff Item 8518.22.00 as a multiple loudspeaker mounted in the same enclosure and under Tariff Item 9948.00.00 as an article for use in automatic data processing machines and units thereof. Loudspeakers are specifically named in Heading 85.18 and multiple loudspeakers, mounted in the same enclosure are specifically named in Tariff Item 8518.22.00. The bag that comes with this speaker is for

**Canada**

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ease of carrying the speaker. It is specially shaped to fit this speaker and is intended for long-term use. General Interpretative Rule 5(a) identifies that this bag is to be classified with this speaker.

Tariff item 9948.00.00 provides relief of duties on articles "for use in" a good listed in 9948.00.00. Subsection 2(1) of the *Customs Tariff* defines the term "for use in" as meaning the goods must be wrought or incorporated into, or attached to, goods identified in this tariff item. Memorandum D10-14-51 provides guidance with regard to the term "for use in". The CITT has established that the term "attached to" within the "for use in" definition requires that the article be functionally joined to a host good listed in 9948.00.00. To satisfy the "functionally joined" standard, the article must be connected to the host good and must enhance, contribute to, or complement the function of the good or to provide the host good with additional capabilities.

This portable speaker can be 'functionally joined' to automatic data processing (ADP) machines such as laptops and smartphones. It can be connected to contribute, enhance and compliment the function of an ADP machine. Customs Notice N-278 states computer speakers are necessary for the utilization of most software and therefore contribute to the principal function of a computer.

## Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the *Customs Tariff* states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

The removable bag, is classified 8518.22.00.00 in accordance with General Interpretative Rule 1, 5(a) and 6, including its

This product may be eligible for the benefits of 9948.00 providing the conditions outlined in Customs Memorandum D10-14-51 *Tariff Classification Policy: Tariff Item 9948.00.00* and the requirements specified in D11-8-6 *Interpretation of Section 3 of the Imported Goods Records Regulations* are met.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the

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CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

#### **Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Greg Playfoot  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London, Ontario N5Y 0A7

Telephone: 519-645-3866  
Facsimile: 519-675-3309  
E-mail address: [Greg.Playfoot@cbsa-asfc.gc.ca](mailto:Greg.Playfoot@cbsa-asfc.gc.ca)

c.c.:



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

PROTECTED B

November 17, 2017

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by \_\_\_\_\_ for an advance ruling on the tariff classification of \_\_\_\_\_.

This product is exported from \_\_\_\_\_.

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.22.00.00</b>
<b>Effective Date:</b>	<b>November 16, 2017</b>

**Product Description**

The \_\_\_\_\_ is a rechargeable speaker unit that can connect to electronic devices, computers, smartphones and portable media players via a 3.5mm jack, USB or through Bluetooth. It can be used to stream music and also as a speakerphone for a Bluetooth-enabled phone. It is comprised of one enclosure housing two 3.5" woofers and two 1" tweeters.

**Analysis and Justification**

The \_\_\_\_\_ is a multiple loudspeaker, mounted in the same enclosure. You have requested classification of this product under both Tariff Item 8518.22.00 as a multiple loudspeaker mounted in the same enclosure and under Tariff Item 9948.00.00 as an article for use in automatic data processing machines and units thereof. Loudspeakers are specifically named in Heading 85.18 and multiple loudspeakers, mounted in the same enclosure are specifically named in Tariff Item 8518.22.00.

Tariff item 9948.00.00 provides relief of duties on articles "for use in" a good listed in 9948.00.00. Subsection 2(1) of the *Customs Tariff* defines the term "for use in" as meaning the goods must be wrought or incorporated into, or attached to, goods identified in this tariff item. Memorandum D10-14-51 provides guidance with regard to the term "for use in". The CITT has established that the term "attached to" within the "for use in" definition requires that the article be functionally joined to a host

**Canada**

PROTECTED B

good listed in 9948.00.00. To satisfy the “functionally joined” standard, the article must be connected to the host good and must enhance, contribute to, or complement the function of the good or to provide the host good with additional capabilities.

This portable speaker can be ‘functionally joined’ to automatic data processing (ADP) machines such as laptops and smartphones. It can be connected to contribute, enhance and compliment the function of an ADP machine. Customs Notice N-278 states computer speakers are necessary for the utilization of most software and therefore contribute to the principal function of a computer.

## Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the *Customs Tariff* states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

The \_\_\_\_\_ is classified 8518.22.00.00 in accordance with General Interpretative Rule 1 and 6.

This product may be eligible for the benefits of 9948.00 providing the conditions outlined in Customs Memorandum D10-14-51 *Tariff Classification Policy: Tariff Item 9948.00.00* and the requirements specified in D11-8-6 *Interpretation of Section 3 of the Imported Goods Records Regulations* are met.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

PROTECTED B

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

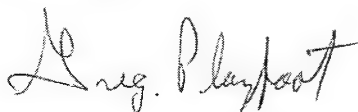
This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

**Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Greg Playfoot  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London, Ontario N5Y 0A7

Telephone: 519-645-3866  
Facsimile: 519-675-3309  
E-mail address: [Greg.Playfoot@cbsa-asfc.gc.ca](mailto:Greg.Playfoot@cbsa-asfc.gc.ca)

c.c.:



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

September 9, 2004.

Dear

This is in reference to your letter dated May 27, 2004, in which you requested an Advanced Ruling on the tariff classification of

Based on the information that you supplied the \_\_\_\_\_ is classified, 8544.51.10.00. Tariff code 9948 will apply when this product is imported solely for the use as data processing and or power control apparatus in the automated manufacturing machinery systems.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

**Canada**



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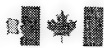
Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cra.gc.ca/customs/general/amps](http://www.cra.gc.ca/customs/general/amps)

Sincerely,

Romeo Jackson  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone - 519-645-5155 - Fax - 519-645-5819.

Canada





Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Attn:

CBSA – Trade Compliance Division  
P.O. Box 7850  
London, ON (N5Y – 0A7)

06 May 2008

**RE: TARIFF CLASSIFICATION ADVANCE RULING**

Dear

This letter is in response to a request, submitted by your duly authorized agent, and received in our office 01 May 2008, for an Advance Ruling regarding the eligibility for the benefit of Tariff Item 9948.00.00 for on behalf of your company,

Based on the information before the Agency, “switchgear” is a “generic term ... used to describe any switching apparatus (gear)”. Switchgear can include equipment such as switches, circuit breakers and contactors. It works in conjunction with an electric power system or grid. Switchgear is located in generators, motors, transformers and power substations, where “isolation and protection” may be required. The switchgear is used “to de-energize equipment to allow work to be done”, and “to clear faults downstream”.

Tariff Item 9948.00.00 of the Canadian Customs Tariff provides for, in part, “Articles for use in ... Process control apparatus, excluding sensors, which converts analog signals from or to digital signals” and, following, “Articles for use in ... Parts and accessories of the foregoing”. Due to the function of process control apparatus, it has “converters”, which convert analog signals to digital signals, and vice versa. Switchgear operates together with process control apparatus, and so is considered a “part” of said apparatus.

The batteries types mentioned above are used in the switchgear, to power it during normal operations. Also, the batteries will “provide high current for a short period of time” to operate the switchgear in case of, for example, a power outage. They are a “part” of the switchgear, meeting the definition of “for use in” the switchgear, as they are both “physically connected” and “functionally joined” to the switchgear.

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Therefore, the are granted the benefit of  
 Tariff Item **9948.00.00**, provided that said batteries are, in fact, to be used in switchgear. If, after  
 importation utilizing this Tariff Item, these batteries are diverted to a use other than switchgear, it will be  
**your** responsibility to file the necessary entry adjustment documentation with the Agency.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the  
 of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1; the commercial invoice;  
 in the "description" field of Form B3, *Canada Customs Coding Form*; or in the "input ruling reference  
 number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1)(c) of the Customs Act. The CBSA  
 (Canada Border Services Agency) will honour this Advance Ruling when making a decision on any  
 importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling  
 is in effect. Advance Rulings are in effect from the date of issue, and goods **must** be imported in  
 accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation  
 of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the  
 procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes  
 of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS).  
 You may find further information on AMPS and the applicable contraventions at the following website:  
[www.ccrs.gc.ca/customs/general/amps](http://www.ccrs.gc.ca/customs/general/amps)

Sincerely,

R.C. (Rod) Burden  
 Client Services Officer  
 CBSA – Trade Compliance Division  
 London Office – Greater Toronto Area Region  
 Tel: 519-675-3155 / Fax: 519-675-3309

c.c.:

Canada



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

*Closed in TRS-#125*  
*File Copy*

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

January 6, 2003

Dear

This is in reference to your letter dated December 6, 2002, in which you requested a National Customs Ruling to apply tariff code 9948 to a <sup>on</sup> behalf of your client. It should be noted that this letter is further to National Customs Ruling dated January 15, 2001 and the classification determined in that ruling is still considered valid by the agency.

The information accompanying your letter indicates that this "Home Theatre" model consists of an amplifier unit, 5 satellite speakers and a subwoofer. This information also indicates that this system was designed to increase the sound quality of computer games or gaming machines. This system can be physically connected and function as part of a computer. Although it has other uses as well, it is clear that this system can be used with automatic data processing machines (computers). Tariff code 9948 can therefore be applied when importing this product.

To ensure the benefits of this National Customs Ruling at the time of importation, please indicate that you are in possession of the ruling by attaching a copy, or by quoting <sup>in the</sup> 'description' field of the Canada Customs Coding Form B3, or the input ruling reference number field (K160) if you are a CADEX participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with this ruling, you must import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or



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- b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60 (1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS apply to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2 of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccr-aadrc.gc.ca/customs/general/amps/menu-e.html>.

Sincerely,

Tracie Lozon  
Trade Services Officer  
London Office  
Southern Ontario Region

Cc:



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
451 Talbot Street, 10<sup>th</sup> floor  
London, Ontario N6A 5C9

October 5, 2011

Dear

**Re: Tariff Classification Advance Ruling**

This is in response to your for an Advance Ruling on whether certain models of recorders are eligible for the benefits of tariff item 9948.00.00. These models are:

We regret the delay in our response.

IMPORTER BN AND RM(S):	
IRS Number:	
Classification Number:	8519.89.90.00
Effective Date:	October 5, 2011

**Product Description**

These are portable, battery-operated voice recorders of HS number 8519.89.90.00 that record, playback, and store audio recordings on an internal flash memory. These recorders may be connected to a personal computer, allowing audio files to be downloaded, edited, and stored to the computer. The models have a USB direct connection; the remaining models connect via USB cable that is included with each recorder.

**Analysis and Justification**

Tariff item 9948.00.00 provides relief of duties on articles for use in, *inter alia*, automatic data processing machines and units thereof. Subsection 2(1) of the Customs Tariff defines the term 'for use in' as meaning that the goods must be wrought or incorporated into, or attached to, computers and the other high-tech products identified in this tariff item. Agency Memorandum D10-14-51 provides further guidance with regard to the term 'for use in', stating in paragraph 2:

The decisions (Appeal AP-99-116, AP-2001-097) have established jurisprudence that defined the interpretation and scope of tariff item 9948.00.00. In particular, the CITT decisions established that the term "attached to" could also be interpreted to mean, "functionally joined"



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Paragraph 3 of this Memorandum states that in order to meet the "functionally joined" standard, "the goods must be physically connected to the host unit **and** must enhance the function of the host unit." *Emphasis added.* There is no dispute that the requirement of physical connection is met when the various voice recorders are plugged into a computer; however, this connection does not enhance the functions of the computer; rather, the connection to the computer enhances the function of the voice recorders by providing expanded editing and file storage capabilities. Thus, **the computer is an article "for use in" the voice recorders**, not the reverse.

### Decision

The recorders, are not goods "for use in" a data processing machine within the meaning of tariff item No. 9948.00.00 and are **therefore, not entitled to the benefits of this tariff item.**

### Legislative /Administrative References

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. It will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented, all conditions in the ruling have been met and the ruling has not been modified, revoked, revised, or cancelled. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the Advance Ruling be modified or revoked as of the date of the change.

Importers should quote the Advance Ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the Advance Ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this Advance Ruling, you may file a dispute notice under 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in paragraphs 37 – 52 of the CBSA's Memorandum D11-11-3.

This Advance Ruling is considered 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at: [www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html)

Sincerely,

Gillian Bailey  
Senior Officer Trade Compliance  
London office, GTA Region  
Tel: (519) 675-2843 Fax: (519) 675-3309



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance Verification & Services  
451 Talbot Street, 10<sup>th</sup> floor  
London, Ontario  
N6A 5E5

Attention:

August 23, 2006

Dear Mr.

This is in response to a request, filed on your behalf by \_\_\_\_\_, for an Advance Ruling on the applicability of tariff code 9948 to an LCD Monitor, \_\_\_\_\_ The tariff classification of the product has previously been determined on \_\_\_\_\_

Based on the information provided with your request, this 45 inch flat panel, LCD monitor is equipped with a variety of terminals, including: INPUT1, the pc digital RGB input terminal; INPUT2, the pc analog RGB input terminal; INPUT3 component input terminal; INPUT4, video input terminal and S-video input terminal. The monitor is capable of accepting standard computer and video inputs such as VGA, SVGA, XGA, SXGA, WXGA and NTSC. It is fitted with a 15 Pin D-Sub and RS-232 connectors that connect it with computer graphic array video adapters and computer control systems. The \_\_\_\_\_ is marketed as a professional monitor for commercial use in the retail, banking and hospitality industries and in airports.

Tariff code 9948 provides relief of duties on articles for use in, *inter alia*, automatic data processing machines and units thereof. Recent jurisprudence has established the "functionally joined" standard as the basis to determine whether goods satisfy the expression "attached to", as found in the definition of "for use in". Thus, an article seeking consideration under this code must be physically connected to the host unit and must enhance the function of the host unit.

The LCD monitor in question requires connection to a host device in order to display images. The primary device (host unit) to which it will be physically connected, is a computer; this is done via the primary input (input 1) 15 pin D-Sub connector. The images displayed by the monitor contribute to and enhance the function of the host unit. Accordingly, the LCD Monitor, model \_\_\_\_\_ qualifies for tariff code 9948.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the

Canada



terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site:

[www.cbsa-asfc.gc.ca/general/amps/menu-e.html](http://www.cbsa-asfc.gc.ca/general/amps/menu-e.html)

Sincerely,

A handwritten signature in black ink, appearing to read "Gillian Bailey", is written over a circular stamp. The signature is fluid and cursive.

Gillian Bailey  
Client Service Officer  
London Office, GTA Region

Ph: 519-675-2843  
Fax: 519-675-3309

cc

Canada





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 Services Agency

Agence des services  
 frontaliers du Canada

April 25, 2007

Attention: Customs/Import Department

This is in response to your consultant's request for an Advance Ruling on the applicability of tariff item 9948.00.00 to **LCD Television, model**

Based on the information provided, with your request, this 26-inch flat panel screen, liquid crystal display television is equipped with an RGB PC input which allows this television to be turned into a computer monitor. The television is classified as 'other reception apparatus for television, whether or not incorporating radiobroadcast receivers or sound or video recording or reproducing apparatus' under 8528.72.33.00 as per G.I.R.#1.

Tariff item 9948.00.00 provides relief of duties on articles for use in, *inter alia*, automatic data processing machines and units thereof. Recent jurisprudence has established the "functionally joined" standard as the basis to determine whether goods satisfy the expression "attached to" as found in the definition of "for use in" found in Section 2(1) of the Customs Tariff. An article seeking consideration under this tariff item must be physically connected to the host unit and must also enhance the function of the host unit. This television has the required port for connection to a personal computer and enhances the function of the computer by allowing images to be displayed and thus qualifies for tariff item **9948.00.00**.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

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Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: <http://www.cbsa-asfc.gc.ca/general/amps/menu-e.html> and information on self-adjustment at Memorandum D11-6-6 [http://www.cbsa-asfc.gc.ca/E/pub/cm/d11-6-6/d11-6-6-e.html#P94\\_3933](http://www.cbsa-asfc.gc.ca/E/pub/cm/d11-6-6/d11-6-6-e.html#P94_3933)

Yours truly,

Janet Marchant  
Senior Officer Trade Compliance  
Customs Verification and Services  
451 Talbot Street, 10<sup>th</sup> Floor, P.O. Box 7850  
London, Ontario  
N5Y 0A7

Tel: 519-645-5531  
Fax: 519-675-3309

Cc

Canada



Canada Border Services Agency  
Agence des services frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, ON  
N5Y 0A7  
(519) 645-5843

Attention:

March 4, 2009

This is in reference to your request for an Advance Ruling on tariff classification with respect to the admissibility under tariff code 9948 of Plasma and LCD Television Sets (represented in this case by model number ). It is noted that this request has been filed on your behalf by

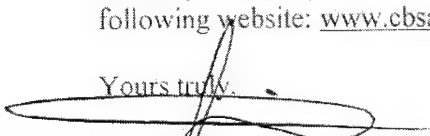
Descriptive literature indicates that these products are equipped with a "plug and play" jack feature designed to allow for them to be employed as display monitors for personal computers, thereby enhancing the visual capacity of the host PCs. As the requirements outlined in Memorandum D10-14-51 are satisfied in this case, these goods are eligible for the benefits of tariff code 9948. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

  
S.J. Watters  
Client Services Unit  
London Office  
GTA Region

c.c. 1

Canada



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Services Agency

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frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, ON  
N5Y 0A7  
(519) 645-5843

May 14, 2008

This is in reference to your letter dated April 16, 2008, in which you requested an Advance Ruling under the provision of tariff code 9948 on the Digital Photo Frame, # to be exported from . It is noted that this request has been filed on your behalf by

As indicated in previous file ruling # issued June 27, 2007, this product is classified under H.S. No. 8521.90.90.00 as video reproducing apparatus. It is eligible for the benefit of tariff code 9948 when the requirements outlined in Memorandum D10-14-51 have been met. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

S.J. Walters  
Client Services Unit  
London Office  
GTA Region

c.c.

Canada



Canada Border Services Agency  
Agence des services frontaliers du Canada

Compliance Verification & Services  
451 Talbot Street, 10<sup>th</sup> floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

April 27, 2011

Attn: Mr.

**Subject: Advance Ruling Request for**

Dear

This letter is in reference to your request for an Advance Ruling on the subject laptop speaker system. imports this product from The country of origin was not stated.

The product before the Department is described as the Laptop Speaker system. To use the the user places their existing laptop on top of this unit to provide a full stereo sound which is not available from the standard speakers which are normally found on a conventional laptop computer. Source connection between the is obtained by plugging the into the laptop's USB port. An additional feature of the

This feature does not change the essential character of the which remains as a multiple loudspeaker mounted in the same enclosure.

For the purposes of Tariff Classification, this type of speaker is provided for in Tariff Classification 8518.22.00.00. The second Tariff Classification issue is if this laptop computer speaker system can be afforded the provisions of Tariff Item 9948.00.00. Based on the technical literature supporting this Advance Ruling request, there is potential that the speaker system qualifies for the "for use in" requirement of this Tariff Item. Provided that can demonstrate that the conditions of Customs Memorandum D10-14-51 have been met, then the approval of this Tariff Item is hereby granted. General Rule for Interpretation #1.

.../2

Canada

-2-

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: <http://www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html>

For more information about the importance of trade compliance, please visit the CBSA website at: <http://cbsa-asfc.gc.ca/publications/pub/bsf5108-eng.html>

Respectfully,



Peter T. Hopkins  
Senior Officer, Trade Compliance,  
Canada Border Services Agency,  
Greater Toronto Region,  
London Office  
Telephone: (519) 645-5078  
Facsimile: (519) 675-3309



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

Customs, Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3

February 12, 2003

Attention: Customs Manager

Re: National Customs Ruling

Dear Mr.

This refers to your request for a National Customs Ruling on an imported product identified as an **Amplified Speaker System**,

The Speaker System is manufactured and exported by  
The speaker system consists of four satellite units, one center unit, and one subwoofer unit containing speakers mounted in their enclosure. In total the speakers are amplified by a 60 watt RMS audio amplifier. The system is designed for use with desktop personal computers.

Supplementary Notes to the Tariff Edition 3 Heading Note 85.18 (B) describes and includes goods of this nature. In accordance with general Interpretive Rule #1 the Amplified Speaker System, is classified under H.S. tariff classification number **8518.21.00.00**. These speakers are designed "for use in" automatic data processing machines according to literature submitted. The speaker system is eligible for tariff item **9948.00.00** when used for that purpose.

*Continued on page 2*



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

(2)

February 12, 2003

To ensure the benefits of this NCR at the time of importation, please indicate that you are in possession of the ruling by attaching a copy or by quoting \_\_\_\_\_ in the 'description' field of the Canada Customs Coding Form B3 or the input ruling reference number field (K160) if you are a Cadex participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with the ruling, you should import the goods in accordance with the terms of the ruling and then either:

a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; **or**

b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60(1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act (SIMA) and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2. of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccra-adrc.gc.ca/customs/general/menu-e.html>.

Yours Truly,

David Bolichowski  
Client Services Officer  
London Office  
Southern Ontario Region





**Canada Border Services Agency**  
**Agence des services frontaliers du Canada**

Customs Verification and Services  
451 Talbot Street, 10th floor  
N6A 4R3  
London, Ontario  
(519) 645-5843

Attn.:

This is in reference to your letter dated February 20, 2004, in which you requested a National Customs Ruling on the tariff classification of a The vendor in  
this case is

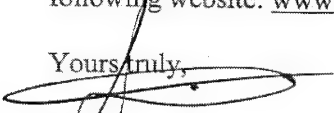
Descriptive literature indicates that this product is used in the of computers. The kit consists of a left and right speaker with one small speaker in each enclosure. In accordance with General Interpretative Rule #1, it is classified under H.S. No. 8518.21.00.00, as suggested in your submission. Also, as it is designed for use in automatic data processing machines, it is eligible for code 9948, when used in accordance with Customs Notice N-278. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Yours truly,

  
S.I. Walters  
Trade Services Officer  
London Office  
Southern Ontario Region



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification & Services  
451 Talbot Street, 10<sup>th</sup> floor  
London, Ontario  
N6A 5E5

February 27, 2004

Attention: Mr.

Dear Mr.

This is in reference to the letter received by the London office dated February 13, 2004 issued on your behalf by  
requesting a National Customs Ruling on the "  
Model Number                      exported by

Information before the Agency indicates that the                      consists of two Desktop Satellite  
Speakers and a Subwoofer mounted in their enclosures and sold together to form a retail package. Both speakers  
and subwoofer are magnetically shielded to provide protection against image distortion on a computer monitor.  
The speaker system has a frequency range of 45Hz- 20 kHz. The power rating of the subwoofer is 20 watts and  
the power rating of each satellite speaker is 4 watts. The satellite speakers have two odyssey transducers per  
satellite.

The system is designed for use with desktop personal computers. These speakers are designed "for use in"  
automatic data processing machines according to literature submitted.

In accordance with General Interpretative Rules 1 of the "General Rules for the Interpretation of the  
Harmonized System", and the "Explanatory Notes to Heading 8518 (B), (3<sup>rd</sup> Edition), the  
Model Number                      are classified 8518.22.00.00 as Multiple Loud-  
Speakers Mounted in the same enclosures. Since these machines are designed "for use in" automatic data  
processing machines they may be eligible for tariff item 9948.00.00 when used for those purposes in accordance  
with Customs Notice N-278.

Paragraph 15 of this Customs Notice states: "Where articles may also be used with goods other than listed goods,  
the importer must demonstrate the actual end-use and/or provide an end use certification in order to receive the  
benefits of the tariff". The regular GST rate of 7% also applies.

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Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.cra.gc.ca/customs/general/amps](http://www.cra.gc.ca/customs/general/amps)

Respectfully,

Zen Mike Muszak  
 Trade Services Officer  
 London Office  
 Southern Ontario Region  
 Phone Number: (519) 645-5178  
 Fax Number: (519) 645-5819

Canada



Canada Border  
Services Agency

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frontaliers du Canada

Attn:

Compliance Verification and Services  
P.O. Box 5548  
London, ON (N6A - 4R3)

12 January 2006

**RE: TARIFF CLASSIFICATION ADVANCE RULING**

Dear Mr.

This letter is in response to your request, dated 05 December 2005, for an Advance Ruling for the correct Harmonized System tariff classification of a  
on behalf of your company,

The information submitted with the request, as well as additional information supplied by you, was reviewed. This good, manufactured from aluminum, is both a rear panel for the older version of the computer, and that computer's speaker system. Left and right speakers are built in (mounted) into the panel. The panel has openings to allow connection to various ports, such as the Universal Serial Bus (USB) port. A hinge-attached louvered panel covers both the speakers and the various port openings when the computer is not in use.

This good is a computer "part", as per the definition of a "part" contained in Customs Memorandum D10-0-1, and is provided for in Heading 84.73 of the Canadian Customs Tariff. It is also "multiple loudspeakers, mounted in the same enclosure", provided for in Heading 85.18 of the Tariff. The good is, *prima facie*, classifiable in both headings. Both headings equally merit consideration for classification purposes, with neither the "part" function, nor the "loudspeaker" function, giving the good an "essential character". The good is designed to provide **both** a "part" and a "loudspeaker" function. Therefore, classification will be in accordance with General Interpretive Rule 3(c), which states that, "3. When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows: ... (c) When goods cannot be classified by reference to Rule 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration." Consequently, the good will be classified under the Harmonized System classification number for "multiple loudspeakers, mounted in the same enclosure".

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Therefore, as per General Interpretive Rules 3(c) and 6, and Canadian Rule 1, for classification under the Harmonized System, the is classified under Harmonized System classification number **8518.22.00.00** of the Tariff. Furthermore, this good is clearly "for use in" an automatic data processing machine (computer). Thus, the benefit of Tariff Item **9948.00.00**, providing for **duty free** importation, is extended to this good.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1; the commercial invoice; in the "description" field of Form B3, *Canada Customs Coding Form*; or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1)(c) of the Customs Act. The CBSA (Canada Border Services Agency) will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods **must** be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps)

Sincerely,

R.C. (Rod) Burden  
 Client Services Officer  
 Compliance Verification and Services  
 Greater Toronto Area Region, London  
 Canada Border Services Agency  
 Tel: 519-675-3155 / Fax: 519-675-3309

Canada



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frontaliers du Canada

Compliance Verification and Services  
451 Talbot Street, 10th floor  
P.O. Box 5548  
London, Ontario  
N6A 4R3

February 8, 2007

Dear Mr.

This is in reference to a request for an Advance Ruling dated May 19, 2005, for the classification of the  
model #

This speaker system consists of two satellite speakers and a subwoofer mounted in their enclosures and sold together to form a retail package. This speaker set can be connected to iPod models and computers. Also included with this package are a remote control, a headphone jack, an auxiliary input jack and a control pod.

In accordance with General Interpretive Rule 1, this speaker system is classified under 8518.22.00.00 as multiple loudspeakers mounted in the same enclosures.

Tariff code 9948 provides relief of duties on articles for use in, *inter alia*, automatic data processing machines and units thereof. Based on the information provided with this request, the speaker system is designed "for use in" automatic data processing machines. Accordingly, it qualifies for the benefits of tariff code 9948.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such

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time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:

<http://www.cbsa-asfc.gc.ca/general/amps/menu-e.html>

Sincerely,

Tracie Lozon  
Client Services Officer  
Compliance Verification and Services  
London Office  
Greater Toronto Area Region  
Tel: 519-675-3158  
Fax: 519-675-3309

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7.0 hrs. Zimm013

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 5E5

March 8, 2007

Attn: Mr.

This is in reference to your letter received by the London office dated February 1, 2007, requesting an Advanced Customs Ruling on the tariff classification applicable on Model #  
exported by

Information before the Agency indicates the  
/complete speaker for the

Model # is the speaker assembly  
It is imported as a replacement part for the

The unit consists of two separated speakers connected by cable;  
speakers are manufactured to specifications for the and are internally mounted within the  
computer.

**In accordance with General Interpretive Rule 1 of the "General Interpretative Rules for the Harmonized System, the Model # is classified 8518.21.00.00. Moreover, the goods meet the definition of "for use in" given in Subsection 2(1) of the Customs Tariff Act and are accorded the benefits of Tariff Item 9948.00.00 upon importations of the goods; the usual GST regulations apply.**

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for Cadex participants

Canada





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Services Agency

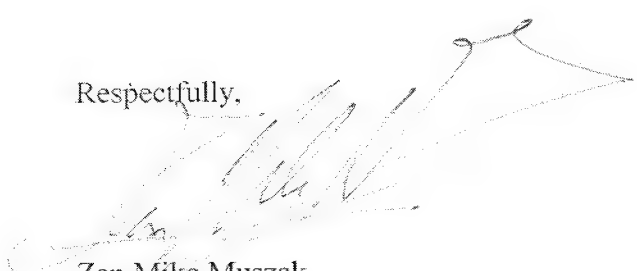
Agence des services  
frontaliers du Canada

This ruling has been issued under legislative authority 43.1(1) © of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of (D11-11-3) that occurs while the ruling is in effect. Advance Ruling are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute reason to believe for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:  
<http://www.cbsa.asfc.gc.ca/customs/general/amps>

Respectfully,

  
Zen Mike Muszak  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone Number: (519) 645-5178  
Fax Number: (519) 645-5819

Canada



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Services Agency

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frontaliers du Canada

70 hrs 2 mins

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 5E5

March 9, 2007

Attn: Mr.

This is in reference to your letter received by the London office dated February 1, 2007, requesting an Advanced Customs Ruling on the tariff classification applicable on ' Model exported by .

Information before the Agency indicates the Model # is for use with the it is imported as a replacement part. The unit consists of one speaker and a fan both mounted on the same frame. The assembly is manufactured to specification requirements for only the it is connected to the Computer by wire and connectors. The fan portion of the assembly is used to cool the internal elements of the computer.

**In accordance with General Interpretive Rule 3 (c) of the "General Interpretative Rules for the Harmonized System, the Model # is classified 8518.21.00.00. Since the Assembly is clearly "for use in" the given in Subsection 2(1) of the Customs Tariff Act, the goods in issue are accorded the benefits of Tariff Item 9948.00.00 upon importation; the usual GST regulations apply.**

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for Cadex participants

Canada



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This ruling has been issued under legislative authority 43.1(1) © of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of (D11-11-3) that occurs while the ruling is in effect. Advance Ruling are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute reason to believe for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:

<http://www.cbsa.asfc.gc.ca/customs/general/amps>

Respectfully,

A handwritten signature in black ink, appearing to read 'Zen Mike Muszak', written over a horizontal line.

Zen Mike Muszak

Trade Services Officer

London Office

Southern Ontario Region

Phone Number: (519) 645-5178

Fax Number: (519) 645-5819

Canada



Canada Border  
Services Agency    Agence des services  
frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, Ontario  
N5Y 0A7  
(519) 645-5843

Attention:

November 4, 2008

This is in reference to your request for an Advance Ruling on the tariff classification of the  
imported from

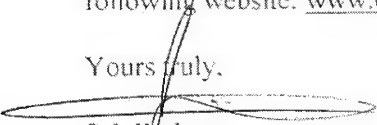
Descriptive literature indicates that this product is a multimedia home theatre speaker system consisting of a control unit, five speakers, and a subwoofer. Features include an integrated amplifier and SPDIF connection to a "PC, DVD, or console". In accordance with General Interpretative Rule #1 and Explanatory Note (B) to Heading 85.18, it is classified under H.S. No. 8518.21.00.00. Also, tariff code 9948 is applicable when the conditions of Memorandum D10-14-51 are satisfied. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

  
S.J. Walters  
Client Services Unit  
London Office  
GTA Region

**Canada**



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

Customs, Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3

February 10, 2003

Attention: Customs Manager

Re: National Customs Ruling

Dear

This refers to your request for a National Customs Ruling on an imported product identified as an .

The Speaker System is manufactured and exported by  
The speaker system consists of five satellite units, one center unit, and one subwoofer unit containing speakers mounted in their enclosure. In total the speakers are amplified by a 73 watt RMS audio amplifier. The system is designed for use with a personal computer and plugs into the back of a CPU.

Supplementary Notes to the Tariff Edition 3 Heading Note 85.18 (B) describes and includes goods of this nature. In accordance with general Interpretive Rule #1 the Model is classified under H.S. tariff classification number **8518.21.00.00**. These computer speakers designed "for use in" automatic data processing machines are eligible for tariff item **9948.00.00** when used for that purpose in accordance with Customs Notice N-278.

*Continued on page 2*



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

(2)

February 10, 2003

To ensure the benefits of this NCR at the time of importation, please indicate that you are in possession of the ruling by attaching a copy or by quoting NCR \_\_\_\_\_ in the 'description' field of the Canada Customs Coding Form B3 or the input ruling reference number field (K160) if you are a Cadex participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with the ruling, you should import the goods in accordance with the terms of the ruling and then either:

a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; **or**

b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60(1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act (SIMA) and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2. of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccr-aadrc.gc.ca/customs/general/menu-e.html>.

Yours Truly,

David Bolichowski  
Client Services Officer  
London Office  
Southern Ontario Region



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

Customs, Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3

February 11, 2003

Attention: Customs Manager

Re: National Customs Ruling

Dear Mr.

This refers to your request for a National Customs Ruling on an imported product identified as an /

The Speaker System is manufactured and exported by  
The speaker system consists of two satellite units and one subwoofer unit containing speakers mounted in their enclosure. In total the speakers are amplified by a 26 watt RMS audio amplifier. The system is designed for use with desktop personal computers.

Supplementary Notes to the Tariff Edition 3 Heading Note 85.18 (B) describes and includes goods of this nature. In accordance with general Interpretive Rule #1 the is classified under H.S. tariff classification number **8518.21.00.00**. These speakers are designed "for use in" automatic data processing machines according to literature submitted. The speaker system is eligible for tariff item **9948.00.00** when used for that purpose.

*Continued on page 2*



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

(2)

January 11, 2003

To ensure the benefits of this NCR at the time of importation, please indicate that you are in possession of the ruling by attaching a copy or by quoting in the 'description' field of the Canada Customs Coding Form B3 or the input ruling reference number field (K160) if you are a Cadex participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with the ruling, you should import the goods in accordance with the terms of the ruling and then either:

a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or

b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60(1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act (SIMA) and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2. of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccr-aadrc.gc.ca/customs/general/menu-e.html>.

Yours Truly,

David Bolichowski  
Client Services Officer  
London Office  
Southern Ontario Region





Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

Customs, Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3

February 12, 2003

Attention: Customs Manager

Re: National Customs Ruling

Dear Mr.

This refers to your request for a National Customs Ruling on an imported product identified as an

The Speaker System is manufactured and exported by .

The speaker system consists of two satellite units and one subwoofer unit containing speakers mounted in their enclosure. In total the speakers are amplified by a 50 watt RMS audio amplifier. The system is designed for use with desktop personal computers.

Supplementary Notes to the Tariff Edition 3 Heading Note 85.18 (B) describes and includes goods of this nature. In accordance with general Interpretive Rule #1 the is classified under H.S. tariff classification number **8518.21.00.00**. These speakers are designed "for use in" automatic data processing machines according to literature submitted. The speaker system is eligible for tariff item **9948.00.00** when used for that purpose.

*Continued on page 2*



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

(2)

February 12, 2003

To ensure the benefits of this NCR at the time of importation, please indicate that you are in possession of the ruling by attaching a copy or by quoting in the 'description' field of the Canada Customs Coding Form B3 or the input ruling reference number field (K160) if you are a Cadex participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with the ruling, you should import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or
- b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60(1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act (SIMA) and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2. of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccra-adrc.gc.ca/customs/general/menu-e.html>.

Yours Truly,

David Bolichowski  
Client Services Officer  
London Office  
Southern Ontario Region



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

TRG/PALOS CLOSED

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Nov.26, 2002

Attention

This is in reference to your letter dated Nov. 14, 2002, in which you requested a National Customs Ruling on the tariff classification of a

The system is supplied by

This system consists of 2 X magnetically shielded satellite speakers each containing 1 X 2 inch speaker mounted in its own enclosure and 1 X magnetically shielded powered subwoofer containing 1 X 5 speaker mounted in its own enclosure and containing an 18 Watt power amplifier with treble switch and volume control. Magnetic shielding is required for computer applications.

In accordance with G.I.R. #1 and the relevant notes to the Customs Tariff, this Speaker System is classified under tariff item 8518.21. specifically classification number 8518.21.00.00. As this is for use in automatic data processing machines it meets the requirements of tariff item number 9948.00.00.

The usual Goods and Services Tax regulations apply.

To ensure the benefits of this National Customs Ruling at the time of importation, please indicate that you are in possession of the ruling by attaching a copy, or by quoting in the 'description' field of the Canada Customs Coding Form B3, or the input ruling reference number field (K160) if you are a CADEX participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with this ruling, you must import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or

b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60 (1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2 of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccr-aadrc.gc.ca/customs/general/amps/menu-e.html>.

Yours truly,

  
Sue Sweitzer  
Trade Services Officer  
Client Services Unit  
London Office  
Southern Ontario Region



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

TRS/ALCS CLOSED

Customs Verification and Services  
451 Talbot Street, 10th floor  
N6A 4R3  
London, Ontario

*ple. close  
case + file.  
J.*

December 12, 2002

Attention: Manager – Import/Export Dept.

This is in reference to your letter dated November 22, 2002, in which you requested a National Customs Ruling on the tariff classification of computer headphones. The manufacturer in this case will be

Descriptive literature accompanying your request indicates that the Computer Stereo Headphones with Cat. No. are for use in connection with a personal computer for multi-media applications. In accordance with General Interpretative Rule #1 and the Explanatory Notes to Heading 8518, they are classified under Harmonized System Number 8518.30.99.00 and code 9948, as suggested in your submission.

The usual Goods and Services Tax regulations apply.

To ensure the benefits of this National Customs Ruling at the time of importation, please indicate that you are in possession of the ruling by attaching a copy, or by quoting in the 'description' field of the Canada Customs Coding Form B3, or the input ruling reference number field (K160) if you are a CADEX participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with this ruling, you must import the goods in accordance with the terms of the ruling and then either:

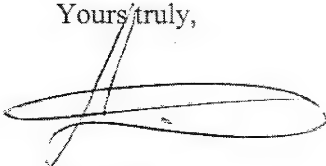
- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or
- b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60 (1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2 of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccr-aadrc.gc.ca/customs/general/menu-e.html>.

Yours truly,

A handwritten signature in black ink, appearing to be 'S.J. Walters', written over a horizontal line.

S.J. Walters  
Trade Services Officer  
Client Services Unit  
London Office  
Southern Ontario Region



Canada Border  
Services Agency      Agence des services  
frontaliers du Canada

Compliance Verification & Services  
451 Talbot Street, 10<sup>th</sup> floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

September 13, 2011

Attn: Mr.

**Subject: Advance Ruling Request for a**

Dear :

This letter is in reference to your request for an Advance Ruling on the subject High Definition LCD television/DVD player. Non-resident Importer imports this off-shore product from

The product currently before the Department is described in your supporting documentation as being a 32-inch flat panel television which features a built-in DVD player. Although this unit can be considered to be a composite good, this unit is first, and foremost (prima facie) a flat screen 32-inch television. Secondary in measure, is a built-in DVD player.

Additional features of the include a 16:9 aspect ratio, 1366 X 768 resolutions, 2 HDMI connections, 1 composite video input, 1 component video input, and 1 S-video input. This product also meets the terms of Tariff Item 9948.00.00 as it meets the functionally joined, physical connection, and host-enhancing terms.

For the purposes of Tariff Classification, the determination made for this television/DVD combination is classification 8528.72.33.00 along with the approved Tariff Item 9948.00.00. General Rule for Interpretation #1 and the CBSA Memorandum D10-14-51 are referenced here.

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversion" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

.../2

Canada

-2-

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: <http://www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html>

For more information about the importance of trade compliance, please visit the CBSA website at: <http://cbsa-asfc.gc.ca/publications/pub/bsf5108-eng.html>

Respectfully,



Peter T. Hopkins  
Senior Officer, Trade Compliance,  
Canada Border Services Agency,  
Greater Toronto Region,  
London Office  
Telephone: (519) 645-5078  
Facsimile: (519) 675-3309





Canada Border Services Agency  
Agence des services frontaliers du Canada

Compliance Verification & Services  
451 Talbot Street, 10<sup>th</sup> floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

September 12, 2011

Attn: Mr.

**Subject: Advance Ruling Request for a**

Dear Mr.

This letter is in reference to your request for an Advance Ruling on the subject High Definition LCD LED TV. Non-resident Importer imports this off-shore product from

The product currently before the Department is described in your supporting documentation as being a 42-inch flat panel television which features Additional features of the include a 16:9 aspect ratio, an integrated ATSC tuner, image viewer, audio and video inputs, docking, gaming, caption decoder and a host of other features which clearly identify this unit as meeting the requirements of Tariff Item 9948.00.00. Those requirements are that this unit meets the functionally joined standard which provides both physical connection and host-enhancing recognition.

For the purposes of Tariff Classification, the determination made for the is 8528.72.33.00 along with the approved Tariff Item 9948.00.00. General Rule for Interpretation #1 and the CBSA Memorandum D10-14-51 are referenced here.

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

.../2

Canada

-2-

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the  
of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in  
the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference  
number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will  
honour this Advance Ruling when making a decision on any importation of goods covered by the ruling  
(see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect  
from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such  
time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised  
or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures  
outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of  
section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS).  
You may find further information on AMPS and the applicable contraventions at the following web site:  
<http://www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html>

For more information about the importance of trade compliance, please visit the CBSA website at:  
<http://cbsa-asfc.gc.ca/publications/pub/bsf5108-eng.html>

Respectfully,



Peter T. Hopkins  
Senior Officer, Trade Compliance,  
Canada Border Services Agency,  
Greater Toronto Region,  
London Office  
Telephone: (519) 645-5078  
Facsimile: (519) 675-3309



Canada Border  
Services Agency    Agence des services  
frontaliers du Canada

Compliance Verification & Services  
451 Talbot Street, 10<sup>th</sup> floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

January 11, 2011

Attn: Mr. I

Dear Mr.

This is in reference to your letter dated December 22, 2010 in which your consultant, Forwarding, requested an Advance Ruling on your behalf on the tariff classification of Monitors with Flat Panel Screens.

The items in question are Monitors with Flat Panel Screens. More specifically, there are three different Models as follows: The resolution and sizes vary on the three different models. In reference to several previous Advance Rulings, these three monitors are provided for under Tariff Classification Number 8528.72.33.00. **\*In accordance with General Interpretative Rule 1 of the "General Interpretative Rules for the Harmonized System"**. In addition, these items will be afforded the provisions of Tariff Code 9948. However, the requirements afforded to Tariff Item 9948.00.00.00 are outlined in Customs Memorandum D10-14-51 as follows: At the time of importation, the importer, or their agent, does not have to provide proof that the goods meet the "for use in" requirement. It is sufficient that the potential exists. However, this "potential must be exercised. In the event of verification, importers are expected to provide end-use certificates conforming that the goods were solely used for the purpose for which they were imported.

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in

Canada

the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

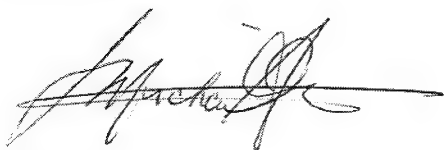
Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:

<http://www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html>

For more information about the importance of trade compliance, please visit the CBSA website at:

<http://cbsa-asfc.gc.ca/publications/pub/bsf5108-eng.html>

Respectfully,



Michael Krause  
Senior Officer, Trade Compliance,  
Canada Border Services Agency,  
Greater Toronto Region,  
London Office  
Telephone: (519) 645-5184  
Facsimile: (519) 675-3309

c.c.



Canada Border Services Agency  
Agence des services frontaliers du Canada

Compliance Verification & Services  
P.O. Box 7850  
London, Ontario  
N5Y 0A7  
519-645-3854

March 31, 2010

Dear Mr.

This refers to your request for an Advance Ruling submitted by your agent for the product identified as an **LCD TV model** which is manufactured and exported to Canada by

This high definition LCD flat screen colour television measures approximately 680 millimeters wide, 540 millimeters high and 243 millimeters deep. The screen is capable of

Television receivers are named in the tariff. Explanatory Notes to the Tariff Edition 4, Heading Note 85.28 (D) describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8528.72.33.00**. This product is eligible for tariff item 9948.00.00 when used for those purposes in accordance with Departmental Memorandum D10-14-51.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca). For more information about the importance of trade compliance, please visit the CBSA website at: <http://www.cbsa-asfc.gc.ca/media/facts-faits/071-eng.html> and <http://cbsa-asfc.gc.ca/publications/pub/bsf5108-eng.html>

Yours Truly,

David Bolichowski  
Client Services Officer

CC:

Canada

TRM



Canada Border Services Agency  
Agence des services frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, ON  
N5Y 0A7  
(519) 645-5843

April 21, 2010

This is in reference to your request for an Advance Ruling on the tariff classification, including the admissibility under tariff code 9948, of the

It is noted that this request has been filed on your behalf by

Descriptive literature indicates that this model is a 32" flat screen LCD high definition television set featuring 720p resolution, PC input, three HDMI inputs, audio input, and game mode. In accordance with G.I.R. #1 and precedence on file, it is classified under H.S. No. 8528.72.33.00, as suggested in your submission. Also, as the requirements outlined in Memorandum D10-14-51 are satisfied in this case, it is eligible for the benefits of tariff code 9948. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

S.J. Walters  
Client Services Unit  
London Office  
GTA Region

c.c

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, ON  
N5Y 0A7  
(519) 645-5843

April 21, 2010

This is in reference to your request for an Advance Ruling on the tariff classification, including the admissibility under tariff code 9948, of the

It is noted that this request has been filed on your behalf by

Descriptive literature indicates that this model is a 32" flat screen LCD high definition television set featuring 720p resolution, VGA/PC input, three HDMI inputs, audio input, and game mode. In accordance with G.I.R. #1 and precedence on file, it is classified under H.S. No. 8528.72.33.00, as suggested in your submission. Also, as the requirements outlined in Memorandum D10-14-51 are satisfied in this case, it is eligible for the benefits of tariff code 9948. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

S.J. Walters  
Client Services Unit  
London Office  
GTA Region

c.c.

Canada



Canada Border  
Services Agency      Agence des services  
frontaliers du Canada

Compliance Verification & Services  
P.O. Box 7850  
London, Ontario  
N5Y 0A7  
519-645-3854

October 1, 2010

Dear

This refers to your request for an Advance Ruling submitted by your agent for the product identified as a  
which is manufactured and exported to Canada by

This 46 inch LCD flat screen colour television with remote control has a built-in /  
The various input connections are component      Colour  
television reception apparatus with flat panel screens are named in the tariff. Explanatory Notes to the Tariff  
Edition 4, Heading Note 85.28 (D) describe and include goods of this nature. Based on the information you  
supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff  
classification number **8528.72.33.00**. Tariff item 9948.00.00 is also applicable in accordance with President's  
decision file

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the  
Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of  
Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX  
participants. This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will  
honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see  
paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of  
issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues  
a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute  
or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the  
procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Please be advised that this Advance  
Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's  
Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable  
contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours Truly,

David Bolichowski  
Client Services Officer

CC:

Canada





Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance Verification & Services  
P.O. Box 7850  
London, Ontario  
N5Y 0A7  
519-645-3854

March 29, 2010

Dear Mr.

This refers to your request for an Advance Ruling submitted by your agent for the product identified as a 1 which is manufactured and exported to Canada by

This high definition plasma flat screen colour television measures  
1 The screen is capable of  
decoding and displaying video signals from

Television receivers are named in the tariff. Explanatory Notes to the Tariff Edition 4, Heading Note 85.28 (A) describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8528.72.33.00**. This product is eligible for tariff item 9948.00.00 when used for those purposes in accordance with Departmental Memorandum D10-14-51.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca). For more information about the importance of trade compliance, please visit the CBSA website at: <http://www.cbsa-asfc.gc.ca/media/facts-faits/071-eng.html> and <http://cbsa-asfc.gc.ca/publications/pub/bsf5108-eng.html>

Yours Truly,

David Bolichowski  
Client Services Officer

CC:

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
451 Talbot Street, 10th floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

March 26, 2010

Dear Mr.

This is in reference to a request for an Advance Ruling dated February 26, 2010, for the classification of a 55" submitted on your behalf by

This is a high definition colour television receiver with a 55" flat LCD screen. This model is equipped with various inputs including allowing for connection to various electronic devices including personal computers, video game consoles, DVD players, etc.

Heading 85.28 of the Customs Tariff provides for reception apparatus for television. In accordance with General Interpretive Rule 1, this 55" LCD HD TV is classified under 8528.72.33.00. As it satisfies the requirements outlined in Customs Memorandum D10-14-51, this television is also eligible for the benefits of tariff item 9948.00.00.

To ensure the benefits of this Advance Ruling at the time of importation into Canada, please indicate the of this Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of the Canada Customs Coding Form, Form B3, or in the "input ruling reference number" field (K160) for CADEX participants. Exporters or producers should quote the Advance Ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of CBSA's Memorandum D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible.

Should you disagree with this Advance Ruling, you may file a dispute notice within 90 days of the date of issuance in accordance with the procedures outlined in paragraphs 37 – 53 of CBSA's Memorandum D11-11-3.

**Canada**



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Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS) described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html)

For more information about the importance of trade compliance, please visit the CBSA website at:  
<http://www.cbsa-asfc.gc.ca/media/facts-faits/071-eng.html> and  
<http://cbsa-asfc.gc.ca/publications/pub/bsf5108-eng.html>

Sincerely,

Tracie Lozon  
Senior Officer Trade Compliance  
London Office, GTA Region  
Tel: 519-675-3158 Fax: 519-675-3309

cc:

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
451 Talbot Street, 10th floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

March 24, 2010

Dear |

This is in reference to a request for an Advance Ruling dated March 5, 2010, for the classification of a 27" submitted on your behalf by

This is a cathode-ray tube (CRT) colour television receiver with a 27" screen. Based on the information attached with this ruling request, this television has the potential to be connected to a computer, video games, and other electronic devices.

Heading 85.28 of the Customs Tariff provides for reception apparatus for television. In accordance with General Interpretive Rule 1, this 27" television is classified under 8528.72.94.00. As it satisfies the requirements outlined in Customs Memorandum D10-14-51, this television is also eligible for the benefits of tariff item 9948.00.00.

To ensure the benefits of this Advance Ruling at the time of importation into Canada, please indicate the of this Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of the Canada Customs Coding Form, Form B3, or in the "input ruling reference number" field (K160) for CADEX participants. Exporters or producers should quote the Advance Ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

This ruling has been issued under legislative authority 43.1(1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of CBSA's Memorandum 11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible.

Should you disagree with this Advance Ruling, you may file a dispute notice within 90 days of the date of issuance in accordance with the procedures outlined in paragraphs 37 – 53 of CBSA's Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS) described in Memorandum D22-1-1.

**Canada**



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Services Agency

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frontaliers du Canada

All Memoranda referenced in this letter may be accessed on the CBSA website at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html)

For more information about the importance of trade compliance, please visit the CBSA website at:  
<http://www.cbsa-asfc.gc.ca/media/facts-faits/071-eng.html> and  
<http://cbsa-asfc.gc.ca/publications/pub/bsf5108-eng.html>

Sincerely,

A handwritten signature in black ink, appearing to read "Tracie Lozon".

Tracie Lozon  
Senior Officer Trade Compliance  
London Office, GTA Region  
Tel: 519-675-3158 Fax: 519-675-3309

cc:

Canada

Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance Verification & Services  
451 Talbot St., 10<sup>th</sup> Floor,  
P. O. Box 7850,  
London, Ont.  
N5Y 0A7

January 25, 2010

Attention:

**Subject: Advance Ruling Request for the**

Dear Mr.

This letter is in reference to your request for an Advance Ruling on the subject Flat Screen  
Monitors. is the Importer of these products.

Based on the technical information supplied to the Department with your request, the following twenty-four (24) models in the FWD series of LCD monitors have been recognized as having the necessary hardware components to communicate with a personal computer (PC) but do not rely on a multi-function engine in order to perform: (all models include the                      refix)

For the purposes of Tariff Classification, the underlying issue at hand is not to dispute the fact that these units are classified as "other flat panel screen" monitors under Tariff Classification 8528.72.33.00, but rather to establish the fact that these models all qualify under the provisions of Tariff Item 9948.00.00. The provisions of Tariff Item 9948.00.00 have been fulfilled here. This decision has been made in accordance with General Rule for Interpretation #1.

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-2-

To ensure the benefits of this Advance Ruling at the time of importation, please indicate of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of the issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advanced Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D 11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of Section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps)

Sincerely,



Peter T. Hopkins  
Senior Trade Verification Officer  
Greater Toronto Region  
London CBSA Office

c.c.

Canada

Canada Border Services Agency  
Agence des services frontaliers du Canada

Compliance Verification & Services  
451 Talbot St., 10<sup>th</sup> Floor,  
P. O. Box 7850,  
London Ont.  
N5Y 0A7

January 14, 2010

Attention:

**Subject: Advance Ruling Request for the**

Dear Mr.

This letter is in reference to your request for an Advance Ruling on the subject **LCD Monitors.**  
as the Importer of these products.

Based on the technical information supplied to the Department with your request, the following models in the series of LCD monitors have been recognized as having the necessary hardware components to communicate with a personal computer (PC) but do not rely on a multi-function engine in order to perform:

For the purposes of Tariff Classification, the underlying issue at hand is not to dispute the fact that these units are classified as "other flat panel screen" monitors under Tariff Classification 8528.72.33.00, but rather to establish the fact that these models all qualify under the provisions of Tariff Item 9948.00.00. The provisions of Tariff Item 9948.00.00 have been fulfilled here. This decision has been made in accordance with General Rule for Interpretation #1.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

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frontaliers du Canada

-2-

The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of the issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advanced Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D 11-11-3.

Please be advised that this Advance Ruling will constitute “reason to believe” for the purposes of Section 32.2 of the Customs Act and the CBSA’s Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps)

Sincerely,



Peter T. Hopkins  
Senior Trade Verification Officer  
Greater Toronto Region  
London CBSA Office

c.c.:

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance Verification & Services  
451 Talbot St., 10<sup>th</sup> Floor,  
P. O. Box 7850,  
London, Ont.  
N5Y 0A7

January 19, 2010

Attention:

**Subject: Advance Ruling Request for the**

Dear

This letter is in reference to your request for an Advance Ruling on the subject Flat Screen  
Monitors. is the Importer of these products.

Based on the technical information supplied to the Department with your request, the following three (3) models in the of LCD monitors have been recognized as having the necessary hardware components to communicate with a personal computer (PC) but do not rely on a multi-function engine in order to perform:

For the purposes of Tariff Classification, the underlying issue at hand is not to dispute the fact that these units are classified as "other flat panel screen" monitors under Tariff Classification 8528.72.33.00, but rather to establish the fact that these models all qualify under the provisions of Tariff Item 9948.00.00. The provisions of Tariff Item 9948.00.00 have been fulfilled here. This decision has been made in accordance with General Rule for Interpretation #1.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

.../2

Canada



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frontaliers du Canada

-2-

The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of the issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advanced Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D 11-11-3.

Please be advised that this Advance Ruling will constitute “reason to believe” for the purposes of Section 32.2 of the Customs Act and the CBSA’s Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps)

Sincerely,

A handwritten signature in black ink, appearing to read 'P. Hopkins'.

Peter T. Hopkins  
Senior Trade Verification Officer  
Greater Toronto Region  
London CBSA Office

c.c.

Canada

Canada Border Services Agency  
Agence des services frontaliers du Canada

Compliance Verification & Services  
P.O. Box 7850  
London, Ontario  
N5Y 0A7  
519-645-3854

December 4, 2009

Dear

This refers to your request for an Advance Ruling for the product identified as an  
which is manufactured and exported to Canada by

This remote control 32 inch LCD flat screen colour television with 720p display resolution has an integrated ATSC tuner, built in SD memory card slot, HDMI input, composite video input, and S-video input. The television is capable of displaying 480p enhanced digital television signals as well as 1080i and 720p high definition television signals. Colour television reception apparatus with flat panel screens are named in the tariff. Explanatory Notes to the Tariff Edition 4, Heading Note 85.28 (D) describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8528.72.33.00**. This product is eligible for tariff item 9948.00.00 when used for those purposes in accordance with Departmental Memorandum D10-14-51.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca). For more information about the importance of trade compliance, please visit the CBSA website at: <http://www.cbsa-asfc.gc.ca/media/facts-faits/071-eng.html> and <http://cbsa-asfc.gc.ca/publications/pub/bsf5108-eng.html>

Yours Truly,

David Bolichowski  
Client Services Officer

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance Verification & Services  
451 Talbot St., 10<sup>th</sup> Floor,  
P. O. Box 7850,  
London, Ont.  
N5Y 0A7

October 5, 2009

Attention:

**Subject: Advance Ruling Request for Various models of**

Dear

This letter is in reference to your request for an Advance Ruling on the subject Televisions and Monitors. Your Client, is the Importer of these products.

Based on the technical information supplied to the Department with your request, the following models have been recognized as having the necessary hardware components to communicate with a personal computer (PC) in accordance with the Department's requirements outlined in Customs Memorandum D10-14-51:

For the purposes of Tariff Classification, the underlying issue at hand is not to dispute the fact that these units are classified as flat panel screen televisions and monitors under Tariff Classification 8528.72.33.00, but rather to establish the fact that these models all qualify under the provisions of Tariff Item 9948.00.00. As stated previously, this fact has already been established.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

.../2

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2-

The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of the issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advanced Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D 11-11-3.

Please be advised that this Advance Ruling will constitute “reason to believe” for the purposes of Section 32.2 of the Customs Act and the CBSA’s Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps)

Sincerely,

Peter Hopkins  
Senior Trade Verification Officer  
Greater Toronto Region  
London CBSA Office

c.c.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
451 Talbot Street, 10th floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

October 08, 2009

Dear Mr.

This is in reference to a request for an Advance Ruling dated July 20, 2009, for the classification of an

This product described as 27" flat screen TV also has the ability to be connected to a computer via an S video cable and A/V component. This product is provided for in heading 85.28,

**'Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television,....**

Therefore, based on the available information and in accordance with General Interpretive Rule 1, this is classified in H.S. 8528.72.94.00. As the requirements of D10-14-51 are satisfied, tariff code 9948.00.00 also applies.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the ' of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.





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Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:

[www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html](http://www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html)

Sincerely,

M. Bernardi  
Senior Officer, Trade Compliance  
London Office, GTA Region

Tel: 519-645-5763 Fax: 519-675-3309

cc:

Canada





Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance Verification & Services  
451 Talbot St., 10<sup>th</sup> Floor,  
P. O. Box 7850,  
London, Ont.  
N5Y 0A7

September 16, 2009

Attention:

**Subject: Advance Ruling Request for Various models of**

Dear

This letter is in reference to your request for an Advance Ruling on the subject  
Your Client, is the Importer of these products.

Based on the technical information supplied to the Department with your request, the following models have been recognized as having the necessary hardware components to communicate with a personal computer (PC) in accordance with the Department's requirements outlined in Customs Memorandum D10-14-51:

For the purposes of Tariff Classification, the underlying issue at hand is not to dispute the fact that these units are classified as flat panel screen televisions and monitors under Tariff Classification 8528.72.33.00, but rather to establish the fact that these models all qualify under the provisions of Tariff Item 9948.00.00. As stated previously, this fact has already been established.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

.../2

Canada



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frontaliers du Canada

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The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of the issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advanced Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D 11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of Section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps)

Sincerely,

Peter Hopkins  
Senior Trade Verification Officer  
Greater Toronto Region  
London CBSA Office

c.c. |

Canada

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Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance Verification & Services  
P.O. Box 7850  
London, Ontario  
N5Y 0A7  
519-645-3854

May 28, 2010

Dear Ms

This refers to your request for an Advance Ruling submitted by your agent for the products identified as **LCD Television** manufactured in and exported to Canada which are

This ruling replaces The effective date of this decision remains September 30, 2009.

These 15 inch and 20 inch LCD flat screen colour televisions with remote control are designed to play standard NTSC television signals from an antenna or cable channels (CATV) and 480 p digital signals (enhanced digital) from sources such as a video cassette recorder or video camera. Colour television reception apparatus with flat panel screens are named in the tariff. Explanatory Notes to the Tariff Edition 4, Heading Note 85.28 (D) describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8528.72.96.00**. Tariff item 9948.00.00 is also applicable in accordance with President's decision file

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours Truly,

David Bolichowski  
Client Services Officer

CC:

Canada



Canada Border  
Services Agency    Agence des services  
frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, Ontario N5Y 0A7  
(519) 645-5843

Attn.:

September 15, 2009

This is in reference to your request for an Advance Ruling on the tariff classification, and with respect to the admissibility under tariff code 9948, of the  
originating in                      It is noted that this request has been filed on your behalf by

Descriptive literature indicates that this                      is equipped with "S-Video In" and "Y/Pb/Pr" jacks. In accordance with General Interpretative Rule #1, it is classified under H.S. No. 8528.72.94.00, as suggested in your submission. Also, it is eligible for the benefits of tariff code 9948 as the requirements outlined in Memorandum D10-14-51 are satisfied in this case. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

S.J. Walters  
Client Services Unit  
London Office  
GTA Region

c.c.

**Canada**

Pe



Canada Border Services Agency  
Agence des services frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, Ontario N5Y 0A7  
(519) 645-5843

Attn.:

September 15, 2009

This is in reference to your request for an Advance Ruling on the tariff classification, and with respect to the admissibility under tariff code 9948, of the  
originating in It is noted that this request has been filed on your behalf by

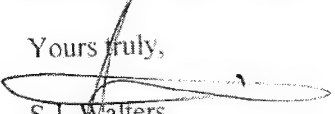
Descriptive literature indicates that this flat panel screen/HD model is equipped with "S-Video In" and "Y/Pb/Pr" jacks. In accordance with General Interpretative Rule #1, it is classified under H.S. No. 8528.72.33.00, as suggested in your submission. Also, it is eligible for the benefits of tariff code 9948 as the requirements outlined in Memorandum D10-14-51 are satisfied in this case. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

  
S.J. Walters  
Client Services Unit  
London Office  
GTA Region

c.c.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, Ontario N5Y 0A7  
(519) 645-5843

Attn.:

August 4, 2009

This is in reference to your request for an Advance Ruling on the tariff classification, and with respect to the admissibility under tariff code 9948, of the  
originating in Taiwan. It is noted that this request has been filed on your behalf by

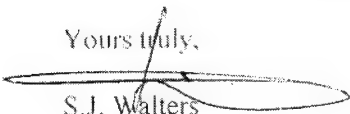
Descriptive literature indicates that this model is equipped with "S-Video In" and "YPrPb In" jacks. In accordance with General Interpretative Rule #1, it is classified under H.S. No. 8528.72.96.00, as suggested in your submission. Also, it is eligible for the benefits of tariff code 9948 as the requirements outlined in Memorandum D10-14-51 are satisfied in this case. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

  
S.J. Walters  
Client Services Unit  
London Office  
GTA Region

c.c.

**Canada**

TF



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, Ontario N5Y 0A7  
(519) 645-5843

Attn.:

September 15, 2009

This is in reference to your request for an Advance Ruling on the tariff classification, and with respect to the admissibility under tariff code 9948, of the  
originating in Japan. It is noted that this request has been filed on your behalf by

Descriptive literature indicates that this flat panel screen model is equipped with "S-Video In" and "Y/Pb/Pr" jacks. In accordance with General Interpretative Rule #1, it is classified under H.S. No. 8528.72.33.00, as suggested in your submission. Also, it is eligible for the benefits of tariff code 9948 as the requirements outlined in Memorandum D10-14-51 are satisfied in this case. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

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Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

S.J. Walters  
Client Services Unit  
London Office  
GTA Region

c.c.

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Canada Border Services Agency  
Agence des services frontaliers du Canada

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Trade Compliance Division  
PO Box 7850  
London, Ontario N5Y 0A7  
(519) 645-5843

Attn.:

August 4, 2009

This is in reference to your request for an Advance Ruling on the tariff classification, and with respect to the admissibility under tariff code 9948, of the ' ' model numbers originating in ' ' It is noted that this request has been filed on your behalf by ' '

Descriptive literature indicates that these cathode-ray tube models are equipped with "S-Video In" and "RCA Y,Pb,Pr" jacks. In accordance with General Interpretative Rule #1, they are classified under H.S. No. 8528.72.94.00, as suggested in your submission. Also, they are eligible for the benefits of tariff code 9948 as the requirements outlined in Memorandum D10-14-51 are satisfied in this case. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

S.J. Walters  
Client Services Unit  
London Office  
GTA Region

c.c.

Canada



Canada Border Services Agency  
Agence des services frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, ON  
N5Y 0A7  
(519) 645-5843

Attention:

June 24, 2009

This is in reference to your request for an Advance Ruling on the tariff classification, and with respect to the admissibility under tariff code 9948, of the ' ' Colour Television Set, product model It is noted that this request has been filed on your behalf by

Descriptive literature indicates that this model is equipped with a TV tuner and and is said to In accordance with General Interpretative Rule #1, it is classified under H.S. No. 8528.72.94.00, as suggested in your submission. Also, it is designed to allow for it to be employed as a display monitor for a personal computer, thereby enhancing the visual capacity of the host PC. As the requirements outlined in Memorandum D10-14-51 are satisfied in this case, the is eligible for the benefits of tariff code 9948. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

S.J. Walters  
Client Services Unit  
London Office, GTA Region

c.c

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification and Services  
P.O. Box 7850  
451 Talbot Street, 10th floor  
London, Ontario  
N5Y 0A7

March 24, 2009

This is in reference to your letter received by the London office dated February 20, 2009, submitted on behalf of your agent requesting an Advanced Customs Ruling on the tariff classification applicable on "42" Plasma HDTV/Monitor."

Based on the information before the Agency this product is a 42 inch High Definition Television that will be used for both television viewing as well as a computer monitor when connected to a personal computer via the included VGA connector.

In accordance with General Interpretive Rule #1 and the relevant notes to the Customs Tariff the 42 inch High Definition TV is classified under tariff classification 8528.72.33.00 and is eligible for tariff item 9948.00.00. when used for those purposed in accordance with Customs Memorandum D10-14-51. The usual GST regulations apply.

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

This ruling has been issued under legislative authority 43.1(1) © of the Customs Act.  
The CBSA will honour this Advance Ruling when making a decision on any importation



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of goods covered by the ruling (see paragraph 22 of (D11-11-3) that occurs while the ruling is in effect. Advance Ruling are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute reason to believe for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:

<http://www.cbsa.asfc.gc.ca/customs/general/amps>

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the \_\_\_\_\_ of the advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for Cadex participants.

Sincerely,

Sue A. Sweitzer  
Senior Officer Trade Compliance  
London Office  
Greater Toronto Area Region  
Phone Number: (519) 645-5117  
Fax Number: (519) 675-3309

Cc:

Canada



Canada Border  
 Services Agency

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PTH 001

Compliance Verification and Services  
 451 Talbot St., 10<sup>th</sup> Floor,  
 P. O. Box 7850,  
 London, Ont.  
 N5Y 0A7

March 6, 2009

London Case # W0

TRS #

Date complete info. rec'd FEB. 26/09

Touch time 8

Date closed MAR. 6/09

Date sent to Lab. N/A

Date returned from Lab. \_\_\_\_\_

Attention:

**Subject: Advance Ruling Request for a**

Dear

This letter is in reference to your request for an Advance Ruling on the subject  
 Your Client is the Importer of this product. The stated  
 Exporter/Manufacturer of this product is

Based on the technical literature supplied with your request, the subject product is a 47-inch Full HD  
 LCD Television Model This television features a 47-inch screen, D-SUB 15-pin  
 computer terminals, and an optimal resolution measurement of 1920 X 1080.

For the purposes of Tariff Classification, "other" flat panel screen reception apparatus are classified  
 under Tariff Classification 8528.72.33.00. General Rule for Interpretation #1 applies.

This television unit has the physical capability of being "functionally joined" to a personal computer.  
 Based on this observation, the provisions of Tariff Code 9948 have been determined to apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate  
 of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the  
 "description" field of form B3, Canada Customs Coding Form or in the "input ruling reference number"  
 field of (K160) for CADEX participants.

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Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

-2-

The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of the issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute “reason to believe” for the purposes of Section 32.2 of the Customs Act and the CBSA’s Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Sincerely,

Peter Hopkins  
Senior Trade Verification Officer  
Greater Toronto Region,  
London CBSA Office

c.c.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Attn:

CBSA – Trade Compliance Division  
P.O. Box 7850  
London, ON (N5Y – 0A7)

29 July 2008

**RE: TARIFF CLASSIFICATION ADVANCE RULING**

Dear

This letter is in response to a request, submitted by you and received in our office 09 July 2008, for an Advance Ruling for the correct Harmonized System tariff classification of on behalf of your company, The models covered by this ruling are: both models are manufactured by

Based on the information before the Agency, both these products are 42 inch flat panel Liquid Crystal Display (LCD) High Definition (HD) colour televisions. Both are capable of being connected to a Personal Computer (PC).

These products are provided for under Heading 85.28 of the Canadian Customs Tariff, which covers, in part, "reception apparatus for television, whether or not incorporating ... video recording or reproducing apparatus". Explanatory Note (D)(3) to Heading 85.28 describes and covers these products.

Therefore, as per General Interpretive Rules 1 and 6, and Canadian Rule 1, for classification in the Harmonized System, the are classified under Harmonized System classification number **8528.72.33.00** of the Tariff. Furthermore, these products are entitled to the benefit of Tariff Item **9948.00.00**, as, being connectible to a personal computer, they are considered to be "for use in" automatic data processing machines (computers).

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1; the commercial invoice; in the "description" field of Form B3, *Canada Customs Coding Form*; or in the "input ruling reference number" field (K160) for CADEX participants.

**Canada**



Canada Border  
Services Agency

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frontaliers du Canada



This ruling has been issued under legislative authority 43.1(1)(c) of the Customs Act. The CBSA (Canada Border Services Agency) will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods **must** be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.ccr.gc.ca/customs/general/amps](http://www.ccr.gc.ca/customs/general/amps)

Sincerely,

R.C. (Rod) Burden  
Senior Officer Trade Compliance  
CBSA – Trade Compliance Division  
London Office – Greater Toronto Area Region  
Tel: 519-675-3155 / Fax: 519-675-3309

Canada



Agence des services  
frontaliers du Canada

Trade Compliance Division  
 451 Talbot Street, 10<sup>th</sup> floor  
 London, Ontario, N6A 5C9

November 26, 2008

Dear

**Re: Tariff Classification Advance Ruling**

This is in response to a request submitted on your behalf by  
 or an Advance Ruling on the tariff classification of the models  
 LCD Televisions. In addition, you have requested confirmation that these units  
 qualify for the benefits of tariff code 9948. These products will be exported from

IMPORTER BN AND RM(S):	
TRS Number:	
Classification Number:	8528.72.33.00
Effective Date:	November 26, 2008

**Product Description**

The models are flat panel LCD colour television receivers; the first has a 26 inch screen, the second a thirty two inch screen and the last, a thirty seven inch screen. All have a 1366x768 (WXGA) resolution, an aspect ratio of 16:9, an 800:1 contrast ratio, are capable of accepting and displaying a high definition signal at 720p and 1080i, and have multiple input connections including HDMI, AV/SV/Component and PC input.

**Analysis and Justification**

Heading 85.28 of the Customs Tariff provides for television reception apparatus; within the heading there are separate breakouts for 'high definition' versus 'other' televisions. Supplementary Note 2 to the Chapter 85 Legal Notes defines the term 'high definition' as it relates to television receivers. These three models of colour television meet this definition and as they are of the non-projection, non cathode ray type, they are appropriately included in tariff item 8516.72.33.



## Decision

The models LCD Televisions are classified under HS number 8528.72.33.00 by application of General Interpretive Rule 1 to the Customs Tariff.

With regard to tariff code 9948, these televisions are articles capable of being attached to a computer via the 15-pin Dsub (RGB) connector. The function of a host computer would be enhanced by the use of the monitor as a display screen. Accordingly, these three models of televisions qualify for the benefits of tariff code 9948.

## Legislative /Administrative References

This ruling has been issued under legislative authority 43.1(1)(c) of the Customs Act. It will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented, all conditions in the ruling have been met and the ruling has not been modified, revoked, revised, or cancelled. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the Advance Ruling be modified or revoked as of the date of the change.

Importers should quote the Advance Ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the Advance Ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this Advance Ruling, you may file a dispute notice under 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in paragraphs 37 – 52 of the CBSA's Memorandum D11-11-3.

This Advance Ruling is considered 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html)

Sincerely,

Gillian Bailey  
Senior Officer Trade Compliance  
London office, GTA Region  
Tel: (519) 675-2843 Fax: (519) 675-3309



Canada Border Services Agency  
Agence des services frontaliers du Canada

Compliance Verification & Services  
P.O. Box 7850  
London, Ontario  
N5Y 0A7  
519-645-3854

March 12, 2010

Dear Mr. :

This refers to your request for an Advance Ruling submitted by your agent for the product identified as an \_\_\_\_\_ which is manufactured and exported to Canada by \_\_\_\_\_

This LED type colour video monitor measures approximately 448 millimeters square and 127 millimeters deep. It is capable of receiving signals from sources such as S-video, Composite Video, YUV, RGB, SDI, HDSOI, and data from DVI up to UXGA quality. Monitors not incorporating television reception apparatus are named in the tariff. Explanatory Notes to the Tariff Edition 4, Heading Note 85.28 (B) describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8528.59.90.00**. This product is eligible for tariff item 9948.00.00 when used for those purposes in accordance with Departmental Memorandum D10-14-51.

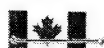
To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca). For more information about the importance of trade compliance, please visit the CBSA website at <http://www.cbsa-asfc.gc.ca/media/facts-faits/071-eng.html> and <http://cbsa-asfc.gc.ca/publications/pub/bsf5108-eng.html>

Yours Truly,

David Bolichowski  
Client Services Officer

CC:

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance Verification & Services  
P.O. Box 7850  
London, Ontario  
N5Y 0A7  
519-645-3854

March 12, 2010

Dear Mr.

This refers to your request for an Advance Ruling submitted by your agent for the product identified as a \_\_\_\_\_ which is manufactured and exported to Canada |

This LCD type colour video monitor measures approximately 1026 millimeters wide, 580 millimeters high and 98 millimeters deep. It is capable of receiving signals from sources such as VGI/DVI, Component Video, S-video and CVBS. Monitors not incorporating television reception apparatus are named in the tariff. Explanatory Notes to the Tariff Edition 4, Heading Note 85.28 (B) describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8528.59.90.00**. This product is eligible for tariff item 9948.00.00 when used for those purposes in accordance with Departmental Memorandum D10-14-51.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca). For more information about the importance of trade compliance, please visit the CBSA website at: <http://www.cbsa-asfc.gc.ca/media/facts-faits/071-eng.html> and <http://cbsa-asfc.gc.ca/publications/pub/bsf5108-eng.html>

Yours Truly,

David Bolichowski  
Client Services Officer

CC:

Canada



**Canada Border Services Agency**  
**Agence des services frontaliers du Canada**

Trade Compliance Division  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

Re:

June 17, 2009

Dear

This is in reference to your letter dated April 01, 2009 in which you requested an Advance Customs Ruling for "Digital Photo Frames."

Information submitted by the importer indicates these products are digital photo frames, one is a . . . . . These digital frames display photos by inserting various media, such as SD cards, flash memory drives etc. without the need for software. Both frames play MP3 and audio files as well as transfer files directly from your computer via a USB.

Based on the available information these Digital Photo Frames", are classified in H.S. 8528.59.30.00 in accordance with G.I.R. #1. They are also eligible for H.S. 9948.00, for use in "automatic data processing machines and units thereof" when used for those purposes in accordance with Customs Memorandum D10-14-51.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the . . . . . of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

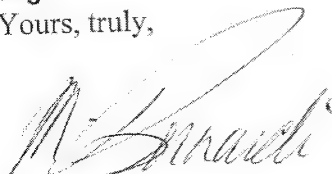
CBSA - Released under the Access to Information Act  
ASPC - Divulgué en vertu de la Loi sur l'accès à l'information

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa.gc.ca/trade-commerce/amps/menu-eng](http://www.cbsa.gc.ca/trade-commerce/amps/menu-eng)

Yours, truly,



M. Bernardi  
Trade Services Officer  
Canada Border Services Agency  
Greater Toronto Region  
London Office

cc:



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 5E5

March 12, 2010

Attn:

This is in reference to your letter received by the London office dated April 21, 2009, requesting an Advanced Customs Ruling on the tariff classification applicable on the “  
exported by

Information before the Agency indicates that the DPF is designed to work with a Personal Computer (PC). (Physically connected by USB Cable). The item is used to store photos in its 10MB memory. Pictures are loaded by hooking up to a computer and transferring to this unit; it also accepts a memory card loaded with pictures. This frame comes in either black or white and has a display resolution (Pixels) @ 480 x 234.

Included are the following accessories: AC-DC Adapter, USB Cable, Stand, Quick Start Guide and User Manual.

**In accordance with General Interpretative Rule 1 of the General Rules for the Interpretation of the Harmonized System and the Explanatory Notes to section XVI, Heading 8528, the ‘  
is classified 8528.59.30.00; the usual GST regulations apply.**

**\*\*\* Based on previous Agency decisions the goods at issue qualify for tariff item 9948.00.00 (Code 9948).**

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), “Diversions” extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the ‘  
of the advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the “description” field of Form B3, Canada Customs Coding Form or in the “input ruling reference number” field (K160) for Cadex participants

**Canada**



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

This ruling has been issued under legislative authority 43.1(1) © of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of (D11-11-3) that occurs while the ruling is in effect. Advance Ruling are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute reason to believe for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:  
<http://www.cbsa.asfc.gc.ca/customs/general/amps>

Respectfully,

Zen Mike Muszak  
Senior Officer, Trade Compliance  
Canada Border Services Agency,  
Greater Toronto Region,  
London Office  
Phone Number: (519) 645-5178  
Fax Number: (519) 645-5819

Canada



Canada Border  
 Services Agency

Agence des services  
 frontaliers du Canada

Trade Compliance Division  
 451 Talbot Street, 10<sup>th</sup> floor  
 London, Ontario, N6A 5C9

September 18, 2008

Dear I

**Re: Tariff Classification Advance Ruling**

This is in response to a request submitted on your behalf by  
 or an Advance Ruling on the tariff classification of the model Plasma Monitor  
 and whether it qualifies for the benefits of tariff code 9948. This product will exported from

IMPORTER BN AND RM(S):	
TRS Number:	
Classification Number:	8528.59.30.00
Effective Date:	September 18, 2008

**Product Description**

The model Plasma Monitor is a forty-two inch, flat panel plasma monitor. It is EDTV-ready and has multiple input connections for DVD, VCR, audio, PC and television; however, because it does not incorporate a television tuner, the monitor must be connected to a TV tuner device or cable TV converter box to receive television signals.

**Analysis and Justification**

Heading 85.28 of the Customs Tariff provides for monitors and projectors not incorporating television reception apparatus. The Explanatory Notes to this heading state that monitors "may be capable of receiving a variety of signals from different sources. However, if they incorporate a television tuner they are considered to be reception apparatus for television." As it does not include a television tuner, this plasma monitor meets the terms of the heading and is appropriately included therein.

**Decision**

The model Plasma Monitor is classified under HS number 8528.59.30.00 by application of General Interpretive Rule 1 to the Customs Tariff.

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With regard to tariff code 9948, this monitor is designed to display video images from a variety of media, including computers via the VGA IN or DVI IN port for video connections. The function of a host computer would be enhanced by the use of the monitor as a display screen. Accordingly, this monitor qualifies for the benefits of tariff code 9948.

### Legislative /Administrative References

This ruling has been issued under legislative authority 43.1(1)(c) of the Customs Act. It will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented, all conditions in the ruling have been met and the ruling has not been modified, revoked, revised, or cancelled. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the Advance Ruling be modified or revoked as of the date of the change.

Importers should quote the Advance Ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the Advance Ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this Advance Ruling, you may file a dispute notice under 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in paragraphs 37 – 52 of the CBSA's Memorandum D11-11-3.

This Advance Ruling is considered 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
<http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html>

Sincerely,

Gillian Bailey  
Senior Officer Trade Compliance  
London office, GTA Region  
Tel: (519) 675-2843 Fax: (519) 675-3309

cc



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Attn:

CBSA – Trade Compliance Division  
P.O. Box 7850  
London, ON (N5Y – 0A7)

29 July 2008

**RE: TARIFF CLASSIFICATION ADVANCE RULING**

Dear Ms.

This letter is in response to a request, submitted by you and received in our office 09 July 2008, for an Advance Ruling for the correct Harmonized System tariff classification of **“HD Monitors”**, on behalf of your company.

The models covered by this ruling are: Model

Based on the information before the Agency, both these products are High Definition (HD) monitors. Though “developed for PC use”, and capable of being connected to a PC, they are also compatible with the “NTSC” standard. This allows them to be hooked up to a television cable box. Neither unit, however, is a “television” – there is no “integrated tuner”.

These products are provided for under Heading 85.28 of the Canadian Customs Tariff, which covers, in part, “Monitors ... not incorporating television reception apparatus”. Because the goods are “NTSC compatible”, they are excluded from classification as monitors that are used “solely or principally” with the automatic data processing machines (computers) of Heading 84.71 of the Tariff, as per Explanatory Note (A)(1) to Heading 85.25 of the Tariff. They are considered to be “other monitors”, described and covered by Explanatory Note (B) to this latter Heading.

Therefore, as per General Interpretive Rules 1 and 6, and Canadian Rule 1, for classification in the Harmonized System, the **“HD Monitors”** are classified under Harmonized System classification number **8528.59.90.00** of the Tariff. Furthermore, these products are entitled to the benefit of Tariff Item **9948.00.00**, as, being connectible to a personal computer, they are considered to be “for use in” automatic data processing machines (computers).

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1; the commercial invoice;

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Services Agency

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in the "description" field of Form B3, *Canada Customs Coding Form*; or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1)(c) of the Customs Act. The CBSA (Canada Border Services Agency) will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods **must** be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps)

Sincerely,

R.C. (Rod) Burden  
Senior Officer Trade Compliance  
CBSA – Trade Compliance Division  
London Office – Greater Toronto Area Region  
Tel: 519-675-3155 / Fax: 519-675-3309

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, Ontario N5Y 0A7  
(519) 645-5843

May 6, 2008

This is in reference to your letter dated April 15, 2008, in which you requested an Advance Ruling on the tariff classification of the "42 Inch LCD Monitor, model \_\_\_\_\_" filed on your behalf by \_\_\_\_\_.

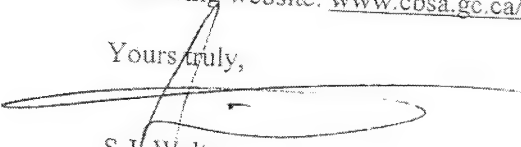
Descriptive literature indicates that this product is a high-resolution, flat panel monitor with LCD display designed for connection to an HD cable box, satellite, or multimedia PC. In accordance with General Interpretative Rule #1, it is classified under H.S. No. 8528.59.30.00, as suggested in your submission. Also, the tariff relief afforded under code 9948 is applicable when all conditions have been met. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

  
S.J. Walters  
Client Services Unit  
London Office  
GTA Region

c.c.

Canada



Canada Border  
 Services Agency

Agence des services  
 frontaliers du Canada

Compliance and Verification Services  
 451 Talbot St., 10<sup>th</sup> Floor,  
 P. O. Box 7850,  
 London, Ont.  
 N6A 5C9

April 28, 2008

Attention:

**Subject: Advance Ruling Request for a**

Dear

This letter is in reference to your request for an Advance Ruling on the subject Digital Photo Frame.  
 Your Client, imports this product from The  
 country of origin was not stated.

Based on the technical literature supplied with your request, the subject Digital Photo Frame is recognized as a 7-inch flat screen monitor that allows the user to view "all your favourite digital photos from your computer and proudly display them in a slideshow horizontally or diagonally". The main features of this unit include: an ultra-high screen resolution, supports 10 megapixel photo format, on-screen menus, 128 MB memory, and a USB 2.0 port "which allows for fast photo imports from your computer".

For the purposes of Tariff Classification, this monitor meets the terms of Tariff Classification 8528.59.30.00 as an "other flat screen monitor". In addition, this unit meets the terms of The Special Classification Provisions of Tariff Item 9948.00.00 as being capable of being physically or functionally joined (to a computer) to enhance the host unit. General Rule for Interpretation #1 applies.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of form B3, Canada Customs Coding Form or in the "input ruling reference number" field of (K160) for CADEX participants.

.../2

Canada



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Services Agency

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-2-

The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of the issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advanced Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute “reason to believe” for the purposes of Section 32.2 of the Customs Act and the CBSA’s Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Sincerely,

Peter Hopkins  
Senior Trade Compliance Officer  
Greater Toronto Region,  
London Office

c.c.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification and Services  
P.O. Box 7850  
451 Talbot Street, 10th floor  
London, Ontario  
N5Y 0A7

February 6, 2008

This is in reference to your letter received by the London office dated January 3, 2008, submitted on behalf of your agent requesting an Advanced Customs Ruling on the tariff classification applicable on "Digital Photo Frames".

Based on the information before the Agency, these Digital Photo Frames are seven inches and they allow the user to view digital photos, play background music or slide shows and movies. The pictures are viewed by inserting your camera or camcorder digital media card or usb thumb drive directly into the frame. You can also transfer your favourite digital files directly from your computer without any software.

In accordance with G.I.R. #1 and the relevant notes to the Customs Tariff, the Digital Photo Frames are classified under tariff classification 8528.59.30.00 and qualify for the benefits of tariff code 9948.00.00 provided the requirements of Memorandum D10-14-51 are met. The usual GST regulations apply.

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversion" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

This ruling has been issued under legislative authority 43.1(1) © of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of (D11-11-3) that occurs while the ruling is in effect. Advance Ruling are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Canada



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Please be advised that this Advanced Ruling will constitute reason to believe for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:  
<http://www.cbsa.asfc.gc.ca/customs/general/amps>

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the \_\_\_\_\_ of the advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for Cadex participants.

Sincerely,

Sue A. Sweitzer  
Senior Officer Trade Compliance  
London Office  
Southern Ontario Region  
Phone Number: (519) 645-5117  
Fax Number: (519) 675-3309

Cc:

Canada



Compliance Verification & Services  
P.O. Box 7850  
London, Ontario  
N5Y 0A7  
519-645-3854

November 20, 2007

Dear

This refers to your request for an Advance Ruling for a product identified as a  
which is manufactured in

Monitors are named in the tariff. Explanatory Notes to the Tariff Edition 4, Heading Note 85.28 (B) describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8528.59.30.00 with Tariff item 9948.00.00.**

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Where specific tariff provision was available to the importer prior to receiving a ruling, that tariff provision provides the importer with 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours Truly,

David Bolichowski  
Client Services Officer



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance Verification & Services  
P.O. Box 7850  
London, Ontario  
N5Y 0A7  
519-645-3854

November 20, 2007

Dear :

This refers to your request for an Advance Ruling for a product identified as a  
which is manufactured in

Monitors are named in the tariff. Explanatory Notes to the Tariff Edition 4, Heading Note 85.28 (B) describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8528.59.30.00 with Tariff item 9948.00.00.**

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Where specific tariff provision was available to the importer prior to receiving a ruling, that tariff provision provides the importer with 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours Truly,

David Bolichowski  
Client Services Officer

Canada



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Services Agency

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Jan 9/08

CBSA/ASFC  
Customs Verification & Services  
451 Talbot St., 10<sup>th</sup> Floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

Attention:

January 9, 2008

Dear :

This is in reference to the letter dated September 20, 2007 in which you requested an Advance Ruling on the tariff classification of \_\_\_\_\_ imported from \_\_\_\_\_

Based on the product information provided the \_\_\_\_\_ is equipped with VGA mD-Sub and HDBI terminals and is Mac compatible. The Acer projector comes complete with projector with lens cap, power cord, VGA cable, composite video cable, HDMI cable, remote control, 2 batteries, carrying case, quick start card and users guide. This projector is classified under classification number **8528.61.00.00 with the benefits of tariff code 9948** in accordance with GIR 1.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the \_\_\_\_\_ if the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site:  
<http://www.cbsa.gc.ca/trade-commerce/amps/menu-eng.html>



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Sincerely,

Terry Muszak  
Compliance Verification Officer  
Compliance Verification and Services  
London Office  
Greater Toronto Area Region  
Canada Border Services Agency  
Tel. 519 645-5145

c.c.



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

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CBSA/ASFC  
Compliance Verification & Services  
451 Talbot St., 10<sup>th</sup> Floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

July 27, 2007

Dear Sir or Madam,

This is in reference to your request dated March 27, 2007 in which your broker,  
requested an Advance Ruling on your behalf on the tariff  
classification of imported from

Based on the literature submitted the have an image  
resolution of 1400x1050 SXGA. Ports: VGA-Analog RGB1-2 input, DVID-D digital  
RGB, USB, other. Cable: VGA, DVI-D, A/V, S-video, sound, USB. It also comes with  
a remote control with The is classified under  
classification number **8528.61.00.00**, in accordance with GIR 1. Tariff code 9948.00.00  
applies to this product as the projector and pc are physically connected and are  
functionally joined.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate  
the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1,  
the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding  
Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act.  
The CBSA will honour this Advance Ruling when making a decision on any importation  
of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the  
ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must  
be imported in accordance with the terms of the ruling, until such time as the CBSA  
issues a modification or revocation of the advance ruling, or until the ruling is revised or  
reversed as a result of a dispute or an appeal.



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Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site:

<http://www.cbsa.gc.ca/tradecommerce/amps/menu-eng.html>

<http://www.cbsa.gc.ca/trade-commerce/amps/menu-fra.html>

Sincerely,

A handwritten signature in black ink, appearing to read 'Terry Muszak'.

Terry Muszak  
Compliance Verification Officer  
Compliance Verification and Services  
London Office  
Greater Toronto Area Region  
Canada Border Services Agency  
Tel. 519 645-5145

c.c.



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance Verification & Services  
451 Talbot St., 10<sup>th</sup> Floor,  
P. O. Box 7850,  
London, Ont.  
N5Y 0A7

September 12, 2007

Attention:

**Subject: Advance Ruling Request for LCD Flat Screen Monitors**

Dear

This letter is in reference to your request for an Advance Ruling on the subject Monitors. Your Client, is the Importer of this product. The Exporter is stated as “(the) same as the Importer”.

Based on the technical literature supplied, the subject LCD Flat Screen Monitors originate from  
The Manufacturers are

This Advance Ruling represents a Tariff Classification decision models of  
monitors. Those models are identified as:

Although there are differences in dimensions and some features between these models, the main characteristics remain the same. Those being LCD flat-screen colour monitors that must be functionally joined to a host unit in order to operate. All of the LCD Monitors listed here are connected to computers via 15-PIN D-SUB Analog Ports. In addition, some models can be connected via a DIN S-Video Port. The fact that some units have the additional option of a different supply source does not change the fact that the provisions of Tariff Code 9948 apply to this “article for use with data processing machines”.

Tariff Classification 8528.59.30.00 applies to “other flat panel screen” monitors. Tariff Code 9948 is applicable. General Rule for Interpretation #1 also applies.

.../2

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To ensure the benefits of this Advance Ruling at the time of importation, please indicate of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of the issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D 11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of Section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps)

Sincerely,

Peter Hopkins  
Senior Trade Compliance Officer  
Greater Toronto Region  
London Office

c.c.

Canada





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Services Agency

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frontaliers du Canada



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*g hrs. Zimm013*

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 5E5

July 06, 2007

**Attn:**

This is in reference to your letter received by the London office dated May 8, 2007, requesting an Advanced Customs Ruling on the tariff classification applicable on the exported by

Information before the Agency indicates that the

that makes each plasma panel (4 in total) cover the screen right to the edge. The Plasma Monitor is not equipped with a TV tuner and displays images by way of a PC. Uses include: Exhibition Stands, Public Displays, Corporate Events, Broadcast and other Digital Signage.

The unit is considered to be the largest plasma screen in production with panels of 4 x 42" connected with only 5 mm gaps between panels; they are framed in Titanium Bezel. The Monitor has a full screen resolution of 1706 mm (width) x 960 mm (height) and a contrast ratio of 3000: 1.

**In accordance with General Interpretive Rule 1 of the "General Interpretative Rules for the Harmonized System, Explanatory Notes to heading 8528 and the HS2007 Concordance, the " 84 inch Infinite Plasma Monitor" is classified 8528.59.30.00; the usual GST regulations apply.**

**The Plasma Monitor at issue is also eligible, as jurisprudence instructs, to the " Special Classification Provisions of Tariff Item 9948.00.00 (Code 9948).**

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

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To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the  
 of the advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial  
 invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling  
 reference number" field (K160) for Cadex participants

This ruling has been issued under legislative authority 43.1(1) © of the Customs Act. The CBSA will  
 honour this Advance Ruling when making a decision on any importation of goods covered by the ruling  
 (see paragraph 22 of (D11-11-3) that occurs while the ruling is in effect. Advance Ruling are in effect  
 from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such  
 time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised  
 or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures  
 outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute reason to believe for the purposes of section  
 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may  
 find further information on AMPS and the applicable contraventions at the following web site:  
<http://www.cbsa.asfc.gc.ca/customs/general/amps>

Respectfully,

Zen Mike Muszak  
 Senior Officer, Trade Compliance  
 Canada Border Services Agency  
 Greater Toronto Region  
 London Office  
 Phone Number: (519) 645-5178  
 Fax Number: (519) 645-5819

Canada



**Canada Border Services Agency**  
**Agence des services frontaliers du Canada**

Trade Compliance Division  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

Re:

February 25, 2008

Dear

This is in reference to your letter dated January 18, 2007 in which you requested an Advance Customs Ruling for ‘

Information submitted by the importer indicates these projectors are designed for presentations, not for televisions or videos. There are no flat panel screens or monitors imported with these products. These projectors are provided for in heading 85.28:

“Monitors and projectors, not incorporating television reception apparatus;...”

Therefore, based on the available information these “Projectors” are classified in H.S. 8528.69.20.00 in accordance with G.I.R. #1. These products may eligible for tariff item 9948.00.00 when used for those purposes in accordance with D10-14-51.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the “description” field of Form B3, *Canada Customs Coding Form* or in the “input ruling reference number” field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must

be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa.gc.ca/trade-commerce/amps/menu-eng](http://www.cbsa.gc.ca/trade-commerce/amps/menu-eng).

Yours truly,



M. Bernardi  
Trade Services Officer  
Canada Border Services Agency  
Greater Toronto Region  
London Office

cc:



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
451 Talbot Street, 10th floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

January 09, 2012

Dear

This is in reference to a request for an Advance Ruling dated November 11, 2011 for the classification of a

This product described as an internal HDTV card is designed to be installed internally into a personal computer. The card captures analog and digital television signals and allows the user to watch, pause and record TV as well as recording TV programs to the computers hard drive. This HDTV card is provided for in heading 85.28,

**'...reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus;**

Based on the available information the is classified in H.S. 8528.71.90.90 in accordance with G.I.R. 1. The internal HDTV card also qualifies for the benefits of classification 9948.00.00 as it meets the conditions 'functionally joined', specified in Customs Memorandum D10-14-51 paragraph 3.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

**Canada**



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Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:

[www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html](http://www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html)

Sincerely,

A handwritten signature in dark ink, appearing to read 'M. Bernardi', is written over a faint, larger version of the same signature.

M. Bernardi  
Senior Officer, Trade Compliance  
London Office, GTA Region

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
451 Talbot Street, 10<sup>th</sup> floor  
London, Ontario N6A 5C9

June 21, 2011

Dear Sir or Madam:

**Re: Tariff Classification Advance Ruling**

This is in response to a request filed on your behalf by \_\_\_\_\_ for an Advance Ruling on the  
tariff classification of the \_\_\_\_\_ This article is  
exported from \_\_\_\_\_ You are also  
seeking confirmation that this article qualifies for the benefits of tariff item 9948.00.00.

<b>IMPORTER BN AND RM(S):</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	8528.71.90.90
<b>Effective Date:</b>	June 21, 2011

**Product Description**

The \_\_\_\_\_ is comprised of a USB television tuner stick, a USB extension cable, an AV cable, a portable TV antenna, a remote control, and a software CD containing installation information, the \_\_\_\_\_ application and the Scheduler. The TV Stick inserts into the USB port of a laptop or personal computer. It captures analog and digital television signals which are decoded by the computer's processor, thus allowing the user to watch television on their computer and to record programs to the computer's hard drive.

**Analysis and Justification**

The \_\_\_\_\_ is considered a functional unit as defined in Legal Note 4 to Section XVI of the Customs Tariff. As such, it is classified in the heading appropriate to the function it performs.



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Heading 85.28 of the Customs Tariff provides for "reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus". The Explanatory Note (3) to 85.28 states that the heading includes "Apparatus for the reception of television signals, without display capabilities (e.g., receivers of satellite television broadcasts)". Paragraph (D) of these Explanatory Notes provides the following description of this apparatus:

This group includes apparatus whether or not designed to incorporate a video display or screen, such as:

(1) Receivers of television broadcasts (terrestrial, cable or satellite) which do not include a display device (CRT, LCD, etc.). These apparatus receive signals and convert them into a signal suitable for display. They may also incorporate a modem for connection to the Internet.

These receivers are intended to be used with video recording or reproducing apparatus, monitors, projectors or televisions. However, devices which simply isolate high-frequency television signals (sometimes called video tuners) are to be classified as parts in heading 85.29.

The TV Stick meets the terms of heading 85.28 and the description provided by the Explanatory Notes; therefore, it is appropriately classified within this heading.

### Decision

The \_\_\_\_\_ s classified under HS number 8528.71.90.90 in accordance with General Interpretive Rule #1 of the Customs Tariff.

The \_\_\_\_\_ qualifies for the benefits of tariff item 9948.00.00 as it meets the condition(s) specified by this tariff item and satisfies the 'functionally joined' standard described in paragraph 3 of Agency Memorandum D10-14-51.

### Legislative /Administrative References

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. It will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented, all conditions in the ruling have been met and the ruling has not been modified, revoked, revised, or cancelled. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the Advance Ruling be modified or revoked as of the date of the change.

Importers should quote the Advance Ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or





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frontaliers du Canada

producers should quote the Advance Ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this Advance Ruling, you may file a dispute notice under 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in paragraphs 37 – 52 of the CBSA's Memorandum D11-11-3.

This Advance Ruling is considered 'reason to believe' for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html)

Sincerely,

A handwritten signature in dark ink, appearing to read 'Gillian Bailey', is written over the printed name.

Gillian Bailey  
Senior Officer Trade Compliance  
London office, GTA Region  
Tel: (519) 675-2843    Fax: (519) 675-3309

cc



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, ON N5Y 0A7  
(519) 645-5843

March 21, 2012

This is in reference to your request for an Advance Ruling with respect to the tariff classification, and the admissibility under tariff code 9948, of the [redacted] from [redacted]

It is noted that this request has been filed on your behalf by [redacted]

Descriptive literature indicates that this product is used as an accessory of a gas pipeline meter by sensing volume levels within parameters configured using [redacted], and transmitting the necessary adjustments/corrections. In accordance with General Interpretative Rule #1, the Explanatory Notes to Heading 90.28, and precedent cases on file, it is classified under H.S. No. 9028.90.10.20. With respect to the admissibility of conditional use tariff code 9948, the requirements outlined in Memorandum D10-14-51 are satisfied. Note that this determination is based on the provision that these conditions are actually fulfilled for each relevant shipment for which the benefits are claimed. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

S.J. Walters  
Client Services Unit  
London Office  
GTA Region

c.c.

Canada



Canada Border Services Agency  
Agence des services frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, ON N5Y 0A7  
(519) 645-5843

March 21, 2012

This is in reference to your request for an Advance Ruling with respect to the tariff classification, and the admissibility under tariff code 9948, of the \_\_\_\_\_ from \_\_\_\_\_

It is noted that this request has been filed on your behalf by \_\_\_\_\_


Descriptive literature indicates that this product is used as an accessory of a gas pipeline meter by measuring and converting pressure, temperature, and volume signals to allow for the necessary adjustments/corrections to be made in the system. In accordance with General Interpretative Rule #1, the Explanatory Notes to Heading 90.28, and precedent cases on file, it is classified under H.S. No. 9028.90.10.20. With respect to the admissibility of conditional use tariff code 9948, the requirements outlined in Memorandum D10-14-51 are satisfied. Note that this determination is based on the provision that these conditions are actually fulfilled for each relevant shipment for which the benefits are claimed. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

  
S.J. Walters  
Client Services Unit  
London Office  
GTA Region

Canada



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Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, ON N5Y 0A7  
(519) 645-5843

March 21, 2012

This is in reference to your request for an Advance Ruling with respect to the tariff classification, and the admissibility under tariff code 9948, of the from  
It is noted that this request has been filed on your behalf by

Descriptive literature indicates that this product is used as an accessory of a gas pipeline meter by serving as a temperature compensating index within parameters configured using

In accordance with General Interpretative Rule #1, the Explanatory Notes to Heading 90.28, and precedent cases on file, it is classified under H.S. No. 9028.90.10.20. With respect to the admissibility of conditional use tariff code 9948, the requirements outlined in Memorandum D10-14-51 are satisfied. Note that this determination is based on the provision that these conditions are actually fulfilled for each relevant shipment for which the benefits are claimed. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form C11, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

S.J. Walters  
Client Services Unit  
London Office  
GTA Region

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

June 9, 2006.

Dear

This is in reference to your letter dated April 12, 2006, in which you requested an Advanced Ruling on the tariff classification of the

Based on the information that you supplied the Agency, the product also meets the requirements of tariff code 9948. are classified, 9032.89.10.99. This

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site:  
[www.ccr.gc.ca/customs/general/amps](http://www.ccr.gc.ca/customs/general/amps)

Sincerely,

Romeo Jackson  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone – 519-645-5155 – Fax – 519-645-5819.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

June 9, 2006.

Dear

This is in reference to your letter dated April 12, 2006, in which you requested an Advanced Ruling on the tariff classification of the

Based on the information that you supplied the Agency, the \_\_\_\_\_ are classified,  
9032.89.10.99. This product also meets the requirements of tariff code 9948.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Canada



Canada Border Services Agency    Agence des services  
frontaliers du Canada

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site:

[www.ccr.gc.ca/customs/general/amps](http://www.ccr.gc.ca/customs/general/amps)

Sincerely,

Romeo Jackson  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone – 519-645-5155 – Fax – 519-645-5819.

Canada





Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance Verification and Services  
451 Talbot Street, 10th floor  
P.O. Box 5548  
London, Ontario  
N6A 4R3

February 23, 2007

Dear :

This is in reference to a request for an Advance Ruling dated January 5, 2007, for the classification of the  
submitted on your behalf by

These gaming chairs are ergonomically designed and are constructed of a hardwood frame covered with vinyl. They feature built in surround sound speakers and subwoofer as well as volume and bass controls. The chairs also incorporate input/output jacks to allow the attachment of computers or a variety of entertainment articles such as video gaming units, music players or movie players to be heard through its speakers. One can sit in these gaming chairs while playing video games or computer games, watching a DVD or listening to music.

These chairs are considered to be seats of heading 94.01 for classification purposes. Although they incorporate speakers of heading 85.18, Explanatory Note (B) to that heading indicates that articles of furniture of chapter 94 designed to receive loudspeakers in addition to their normal function remain classified in Chapter 94. Therefore in accordance with General Interpretive Rule 1, these gaming chairs are classified under 9401.61.10.10.

Tariff item 9948.00.00 provides relief of duties on articles for use in automatic data processing machines and units thereof, video games, etc. Recent decisions have established the "*functionally joined*" standard to determine whether goods meet the "attached to" criteria as found in the definition of "for use in". Based on this, an article seeking consideration under this tariff item must be physically connected to the host unit **and** must enhance the function of the host unit.

These chairs, when connected to certain articles listed in tariff item 9948.00.00 (e.g. video game unit), meet the first condition as being "physically connected". However, the second condition has not been

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met. Attaching a computer or video game to the chairs actually enhances the function of the chairs, not the other way around. The chairs in this instance are the host articles being enhanced when used with video gaming units or other articles. Therefore the "functionally joined standard" has not been satisfied for the purposes of tariff item 9948.00.00. Accordingly, these do not qualify for the benefits of tariff item 9948.00.00.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:

<http://www.cbsa-asfc.gc.ca/general/amps/menu-e.html>

Sincerely,

Tracie Lozon  
 Client Services Officer  
 Compliance Verification and Services  
 London Office  
 Greater Toronto Area Region  
 Canada Border Services Agency  
 Tel: 519-675-3158  
 Fax: 519-675-3309

Cc:

Canada



Canada Border  
 Services Agency

Agence des services  
 frontaliers du Canada

PROTECTED B

June 24, 2016

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by  
 advance ruling on the tariff classification of a  
 exported from

for an  
 This product is

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>9403.60.10.60</b>
<b>Effective Date:</b>	<b>June 24, 2016</b>

**Product Description**

The product is an I  
 underside of the shelf.

speakers inset in the

**Analysis and Justification**

This product is a shelf of Heading 94.03 of the *Customs Tariff* and has dual speakers inset into the underside of the shelf. The speakers on their own would be classified in Heading 85.18. Ch. 94 Legal Note 1(g) states this Chapter does not cover furniture specially designed as parts of apparatus of heading 85.18. This shelf is not furniture specially designed as parts of speakers. It is designed as a shelf and has speakers incorporated into it. Heading 8518 Explanatory Note (B) reads in part, "articles of furniture of Chapter 94 designed to receive loudspeakers in addition to their normal function remain classified in Chapter 94". A shelf is an article of furniture classified in chapter 94. The shelf is designed to receive loudspeakers. The speakers that are inset into the shelf are in addition to the normal function of the shelf.

**Decision**

Section 10 of the Customs Tariff directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the Customs Tariff states that in interpreting the headings and subheadings, regard shall be had to the World

**Canada**

PROTECTED B

Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

This bluetooth wall mounted speaker shelf is classified as a shelf under 9403.60.10.60 in accordance with General Interpretative Rules 1 and 6.

This product may be eligible for the benefits of tariff item 9948.00.00.00 but will be subject to all requirements specified in Memorandum D11-8-5, *Conditional Relief Tariff Items*, including proof of actual use and the reporting of diversions from the qualifying use, in order to receive its benefits.

#### **Legislative/Administrative References**

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at: [www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

PROTECTED B

**Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Greg Playfoot  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London, Ontario N5Y 0A7

Telephone: 519-645-3866  
Facsimile: 519-675-3309  
E-mail address: [Greg.Playfoot@cbsa-asfc.gc.ca](mailto:Greg.Playfoot@cbsa-asfc.gc.ca)

c.c.:



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

70 hrs.

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N5Y 0A7

May 3, 2007

Attn:

This is in reference to your letter received by the London office dated March 20, 2007, requesting an Advanced Customs Ruling on the tariff classification applicable on the exported by

Information before the Agency indicates the are designed for use in 2.5, 12 or 24-volt alternating current control systems. The transformers are used in air conditioning circuits, thermostats, gas valves, relays and other applications not exceeding the listed ratings.

**In accordance with General Interpretive Rule 1 of the "General Interpretative Rules for the Harmonized System and previous TRS Ruling Precedents, the " are classified 8504.31.90.91 where they are named; the usual GST regulations apply.**

**Since the goods at issue are " functionally or physically connected " and enhance the Host Units' Operations the Control Transformers also qualify for the use of code 9948, tariff item Number 9948.00.00.**

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversion" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for Cadex participants

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Services Agency

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This ruling has been issued under legislative authority 43.1(1) © of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of (D11-11-3) that occurs while the ruling is in effect. Advance Ruling are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

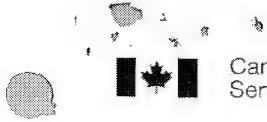
Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute reason to believe for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:  
<http://www.cbsa.asfc.gc.ca/customs/general/amps>

Respectfully,

Zen Mike Muszak  
Senior Officer, Trade Compliance  
Canada Border Services Agency  
Greater Toronto Region  
London Office  
Phone Number: (519) 645-5178  
Fax Number: (519) 645-5819

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

April 19, 2006.

Dear:

Amended

This is in reference to your letter dated February 28, 2006, in which you requested an Advanced Ruling on the tariff classification of **Transformers**.

Based on the information that you supplied the Agency, the **Transformers** are classified, 8504.31.90.91.

The transformers are for use in "Process Control Apparatus" and is therefore tariff code **9948** will apply to this classification.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

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Canada Border Services Agency    Agence des services frontaliers du Canada

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site:  
[www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps)

Sincerely,

Romeo Jackson  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone – 519-645-5155 – Fax – 519-645-5819.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

June 9, 2006.

Dear I

This is in reference to your letter dated April 12, 2006, in which you requested an Advanced Ruling on the tariff classification of the

Based on the information that you supplied the Agency, the are classified,  
8501.52.20.10. This product also meets the requirements of tariff code 9948.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

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Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Canada



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[www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps)

Sincerely,

Romeo Jackson  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone – 519-645-5155 – Fax – 519-645-5819.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

June 9, 2006.

Dear

This is in reference to your letter dated April 12, 2006, in which you requested an Advanced Ruling on the tariff classification of the

Based on the information that you supplied the Agency, the  
8501.40.29.20. This product also meets the requirements of tariff code 9948. are classified,

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

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Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Canada



Canada Border Services Agency    Agence des services  
frontaliers du Canada

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[www.ccr.gc.ca/customs/general/amps](http://www.ccr.gc.ca/customs/general/amps)

Sincerely,

Romeo Jackson  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone – 519-645-5155 – Fax – 519-645-5819.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification & Services  
451 Talbot Street, 10<sup>th</sup> floor  
London, Ontario  
N6A 5E5

Attention:

January 04, 2008

Dear

This is in reference to your letter of November 22, 2007 issued on behalf of  
requesting an Advance Ruling on the both the  
exported by

Information before the Agency indicates that the  
designed for use as direct furnace blower motors. They are single phase, Motors with  
class "B" insulation that allows operation in cool temperatures.

The are designed for both air conditioning or heat pump use  
and are also class B insulated; they are also single phase fractional HP Motors with the class "B"  
insulation.

Both motors are used for automatically controlling temperature; if both motors were discounted  
from the system, the controlled variable temperature in a room could not be maintained.

**In accordance with General Interpretative Rule 1 of the "General Interpretative Rules for  
the Harmonized System", the  
' are classified 8501.40.29.20 where they are named in the Customs Tariff; the  
usual GST regulations apply.**

**Since both of these motors perform a critical function in a complete process control for  
automatically controlling temperature they would qualify for use of tariff code 9948, tariff  
item 9948.00.00, if imported for that specific function.**

Canada



Canada Border  
 Services Agency

Agence des services  
 frontaliers du Canada

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.ccr.ca/customs/general/amps](http://www.ccr.ca/customs/general/amps)

Respectfully,

Zen Mike Muszak  
 Trade Services Officer  
 London Office  
 Greater Toronto Region  
 Phone Number:(519) 645-5178  
 Fax Number:(519) 645-5819

Canada



Compliance, Verification and Services  
PO Box 7850  
N5Y 0A7  
London, Ontario  
(519) 645-5843

Attn.:

May 23, 2007

This is in reference to your letter dated March 14, 2007, in which you requested an Advance Ruling on the tariff classification of the  
your behalf by filed on

Descriptive literature indicates that this line of products, represented by Model I , consists of single-phase AC fan blower motors for use in residential and commercial furnaces and air conditioning units. They are all of an output exceeding 75 watts but not exceeding 750 watts. In accordance with General Interpretative Rule #1, the Explanatory Notes to Heading 85.01, and Customs Notice N-278, they are classified under H.S. No. 8501.40.29.20, as suggested in your submission. Also, the tariff relief afforded under code 9948 is applicable. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Yours truly,

S. J. Walters  
Client Services Unit  
London Office, GTA Region

c.c.





Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N5Y 0A7

6.5 hrs. 2 MN013

May 4, 2007

**Attn:**

This is in reference to your letter received by the London office dated March 19, 2007, requesting an Advanced Customs Ruling on the tariff classification applicable on the  
exported by

Information before the Agency indicates the ' are used for both residential and commercial outdoor air conditioning and refrigeration condensers. They are single phase, alternating current motors with a power rating that is greater than 75 watts but less than 750 watts. The motors come with class "B" insulation that allows them to operate in cool environments.

**In accordance with General Interpretive Rule 1 of the "General Interpretative Rules for the Harmonized System" the ' are classified  
8501.40.29.20 where they are named; the usual GST regulations apply.**

**Since the ' perform a critical function in complete process control for automatically controlling temperature, they qualify for use of tariff Code 9948, tariff item Number, 9948.00.00.**

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the  
of the advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for Cadex participants

**Canada**



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

This ruling has been issued under legislative authority 43.1(1) © of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of (D11-11-3) that occurs while the ruling is in effect. Advance Ruling are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

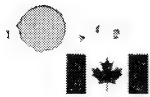
Please be advised that this Advanced Ruling will constitute reason to believe for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:  
<http://www.cbsa.asfc.gc.ca/customs/general/amps>

Respectfully,

A handwritten signature in black ink, appearing to read "Zen Mike Muszak", written over a horizontal line.

Zen Mike Muszak  
Senior Officer, Trade Compliance  
Canada Border Services Agency  
Greater Toronto Region  
London Office  
Phone Number: (519) 645-5178  
Fax Number: (519) 645-5819

Canada



Canada Border Services Agency      Agence des services frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

June 9, 2006.

Dear .

This is in reference to your letter dated April 12, 2006, in which you requested an Advanced Ruling on the tariff classification of the

Based on the information that you supplied the Agency, the \_\_\_\_\_ are classified, 8501.40.29.20. This product also meets the requirements of tariff code 9948.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the “description” field of Form B3, *Canada Customs Coding Form* or in the “input ruling reference number” field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site:  
[www.ccr.ca/customs/general/amps](http://www.ccr.ca/customs/general/amps)

Sincerely,

Romeo Jackson  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone – 519-645-5155 – Fax – 519-645-5819.

Canada



Canada Border  
Services Agency    Agence des services  
frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

June 9, 2006.

Dear

This is in reference to your letter dated April 12, 2006, in which you requested an Advanced Ruling on the tariff classification of the

Based on the information that you supplied the Agency, the are classified,  
8501.40.29.10. This product also meets the requirements of tariff code 9948.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site:  
[www.ccr.gc.ca/customs/general/amps](http://www.ccr.gc.ca/customs/general/amps)

Sincerely,

Romeo Jackson  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone – 519-645-5155 – Fax – 519-645-5819.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

May 9, 2006.

Dear ]

This is in reference to your letter dated April 7, 2006, in which you requested an Advanced Ruling on the tariff classification of

Based on the information that you supplied the Agency, the are classified, 8501.10.19.19.

The valve Actuators are for use in "Process Control Apparatus" and is therefore tariff code **9948** will apply to this classification.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Canada



Canada Border  
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Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site:  
[www.cra.gc.ca/customs/general/amps](http://www.cra.gc.ca/customs/general/amps)

Sincerely,

Romeo Jackson  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone – 519-645-5155 – Fax – 519-645-5819.

Canada





Canada Border Services Agency      Agence des services frontaliers du Canada

Compliance Verification & Services  
451 Talbot Street, 10<sup>th</sup> floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

May 16, 2011

Attn: .

**Subject: Advance Ruling Request for a ]**

Dear

This letter is in reference to your request for an Advance Ruling on the subject  
The country of origin of the product which imports this product from

Your Client,

The country of origin was not stated.

The product before the Department is described as a which incorporates a  
cooling fan and stereo speakers. The compact size is designed for Included in  
the list of features is a plug-and-play USB cable and built-in storage compartment.

For the purposes of Tariff Classification, this product is first and foremost a stand which is a computer accessory suitable for use solely with the machines of Heading 84.71. The determined Tariff Classification for this "other" accessory is 8473.30.90.00. The secondary Tariff Classification consideration is the applicability of Tariff Item 9948.00.00. Based on the fact that this stand is functionally joined to the host and has the potential to enhance the function of the host unit, then the provisions of Tariff Item 9948.00.00 are hereby approved. This approval is granted on the basis of the importer being able to substantiate the end use and can produce this information should the Department request it. General Rule for Interpretation #1 and the CBSA Memorandum D10-0-1 are referenced here.

.../2

# Canada

-2-

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: <http://www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html>

For more information about the importance of trade compliance, please visit the CBSA website at: <http://cbsa-asfc.gc.ca/publications/pub/bsf5108-eng.html>

Respectfully,



Peter T. Hopkins  
Senior Officer, Trade Compliance,  
Canada Border Services Agency,  
Greater Toronto Region,  
London Office  
Telephone: (519) 645-5078  
Facsimile: (519) 675-3309



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

6-152

Compliance Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

November 30, 2004.

Dear M

This is in reference to your letter dated July 2, 2004, in which you requested an Advanced Ruling on the tariff classification of:

Based on the information that you supplied the Agency, and in accordance with G.I.R # 1, the Battery Pack is classified, 8473.30.90.00

This product also meets the requirements of tariff code 9948.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

The CCRA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CCRA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

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Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CCRA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps)

Sincerely,

Romeo Jackson  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone – 519-645-5155 – Fax – 519-645-5819.

Canada



Canada Border Services Agency  
Agence des services frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, ON  
N5Y 0A7  
(519) 645-5843

Attention: :

January 14, 2009

This is in reference to your request for an Advance Ruling on the tariff classification of the  
It is noted that  
this request has been submitted on your behalf by


Descriptive literature indicates that this product is a ink-jet printer/cutter capable of producing durable indoor and outdoor graphics such as decals, banners, and signage. USB connection to a computer with the appropriate design software is required prior to operation. In accordance with General Interpretative Rule #1, Note 3 to Section XVI, and precedence on file, it is classified under H.S. No. 8443.32.10.19, as suggested in your submission. Also, the benefit of tariff code 9948 is applicable as the conditions outlined in Memorandum D10-14-51 appear to be satisfied, based on the information provided with your submission. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

  
S.J. Walters  
Client Services Unit  
London Office  
GTA Region

c.c.:

**Canada**



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance Verification and Services  
451 Talbot St., 10<sup>th</sup> Floor,  
P. O. Box 7850,  
London, Ont.  
N5Y 0A7

November 10, 2009

Attention:

**Subject: Advance Ruling Request for the**

Dear

This letter is in reference to your request for an Advance Ruling on the subject  
labelling/coding machines. Your Client, is the Importer  
of this product line. The stated Exporter of these products is

Based on the technical literature supplied with your request, the subject machines are recognized as the  
of Ink Jet Coding/Labelling Machines. These machines are capable of printing labels  
consisting of bar codes, text, and graphics on the outer packaging of various products. The  
of machines is capable of database driven designs and features  
connection. Based on the potential physical connection to a PC, the subject labelling/coding machines  
meet the Department's terms of Tariff Item 9948.00 as "functionally joined".

Tariff Classification 8422.30.00.20 along with Tariff Item 9948.00 have been determined here under the  
guidance of General Rule for Interpretation #1.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate  
of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the  
"description" field of form B3, Canada Customs Coding Form or in the "input ruling reference number"  
field of (K160) for CADEX participants.

.../2

Canada



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-2-

The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of the issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of Section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Sincerely,

Peter Hopkins  
Senior Trade Verification Officer  
Greater Toronto Region,  
London CBSA Office

c.c.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Attn:

CBSA – Trade Compliance Division  
P.O. Box 7850  
London, ON (N5Y – 0A7)

09 June 2008

**RE: TARIFF CLASSIFICATION ADVANCE RULING**

Dear

This letter is in response to a request, submitted by your duly authorized agent,  
and received in our office 14 May 2008, for an Advance Ruling for  
the correct Harmonized System tariff classification of the '  
on behalf of your company,

Based on the information before the Agency, this product, manufactured from extruded aluminium, is used to mount an LCD ("liquid crystal display") computer monitor/workstation to a desk. The product is first attached to a desk. Then, the monitor is attached to it. Once attached, the monitor's height may be adjusted, up and down, by 9½ inches. This mount also allows the monitor to be rotated, pivoted through up to 270 degrees, and tilted front-to-back up to 45 degrees.

This good is not considered to be a "mounting" for furniture, or similar goods, of Heading 83.02 of the Canadian Customs Tariff. Although attached to a desk, the product actually being "mounted" is the LCD screen, which is not considered to be "similar" to either "furniture", or any of the other goods listed in that Heading. Instead, this good is considered to be provided for under Heading 76.16 of the Tariff, as an "Other manufacture of aluminium". Paragraph 1 of the Explanatory Note to that Heading describes and covers this product.

Therefore, as per General Interpretive Rules 1 and 6, and Canadian Rule 1, for classification in the Harmonized System, the is classified under Harmonized System classification number **7616.99.90.90** of the Tariff. Furthermore, this product, being "for use in" a "unit" – namely, a "monitor" - of an "automatic data processing machine", is entitled to the use of concessionary Tariff Item **9948.00.00**, which permits **duty free** importation into Canada.

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To ensure the benefits of this Advance Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1; the commercial invoice; in the "description" field of Form B3, *Canada Customs Coding Form*; or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1)(c) of the Customs Act. The CBSA (Canada Border Services Agency) will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods **must** be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cra.gc.ca/customs/general/amps](http://www.cra.gc.ca/customs/general/amps)

Sincerely,

R.C. (Rod) Burden  
Client Services Officer  
CBSA – Trade Compliance Division  
London Office – Greater Toronto Area Region  
Tel: 519-675-3155 / Fax: 519-675-3309

c.c.:

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification & Services  
451 Talbot Street, 10<sup>th</sup> floor  
London, Ontario  
N6A 5E5

March 01, 2004

Attention:

Dear ]

This is in reference to the letter received by the London office dated February 13, 2004 issued on your behalf by  
requesting a National Customs Ruling on the ' Part Number  
exported by

Information before the Agency indicates that the Product is a used on the bottom of computers  
to protect from sliding and scratching a surface it is placed on. The replacement is imported in sets  
of 100 and is used for the following models:

In accordance with General Interpretative Rules 1 of the "General Rules for the Interpretation of the  
Harmonized System", and Legal note 1(a) to Section XVI the " is  
classified 4016.99.90.90; The Regular GST of 7% also applies.

Since these are designed " for use in" automatic data processing machines they may be eligible for  
tariff item 9948.00.00 when used for those purposes in accordance with Customs Notice N-278.

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of  
tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6),  
"Diversion" extends this obligation to those situations where goods imported under an end-use tariff item in  
Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the  
of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in  
the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference  
number" field (K160) for CADEX participants.

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frontaliers du Canada

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps)

Respectfully,

Zen Mike Muszak  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone Number: (519) 645-5178  
Fax Number: (519) 645-5819

Canada



Canada Border  
Services Agency      Agence des services  
frontalières du Canada

Trade Compliance Division  
PO Box 7850  
London, Ontario N5Y 0A7  
(519) 645-5843

Attn.:

May 17, 2011

This is in reference to your request for an Advance Ruling on the tariff classification, and with respect to the admissibility under tariff code 9948, of the "Laptop Screen Protector" from your behalf by . It is noted that this request has been filed on


Descriptive literature indicates that this ultra-thin, transparent plastic sheet with "low tac adhesive" is marketed to "prevent scratches, dents, fingerprints, spots, dust, and assists in infection control". Not being essential to the operation of the host unit, it is classified according to material under H.S. No. 3926.90.90.99 in accordance with G.I.R. #1. Also, it is eligible for the benefits of tariff code 9948 in keeping with the Agency's policy and requirements as outlined in Memorandum D10-14-51. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

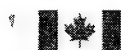
Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

  
S.J. Walters  
Client Services Unit  
London Office  
GTA Region

c.c.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Attn:

Compliance Verification and Services  
P.O. Box 5548  
London, ON (N6A - 4R3)

02 December 2005

**RE: TARIFF CLASSIFICATION ADVANCE RULING**

Dear

This letter is in response to your request, dated 21 September 2005, for an Advance Ruling for the correct Harmonized System tariff classification of a ‘  
, on behalf of your company, .

The good, manufactured by  
, goes by the trade name ‘

The information submitted with the request was reviewed, and the product sample supplied was analysed by the Canada Border Service Agency's Laboratory and Scientific Services Directorate. Additionally, further information about the product was obtained from both the manufacture's website, and directly from a representative of the manufacturer. Also, a tariff classification specialist, from the C.B.S.A.'s Tariff Classification and International Nomenclature Division, was consulted. This good is for use with three models of the . It is either hand or machine applied, like an adhesive pad, directly to the heat sink inside the computer. This good "consists of a thermally conductive 55 degree Celsius phase change compound coated on a release liner and supplied on a carrier." It is "designed as a thermal interface material between a computer processor [C.P.U.] and a heat sink." In essence, the good draws heat away from the C.P.U. and into the computer's heat sink. Without this good, the C.P.U. would overheat and become non-functional, thus disabling the computer.

Based on the laboratory analysis, as well as a prior ruling on a similar product, it was determined that the good should be classified under Heading 38.24 of the Canadian Customs Tariff, as "chemical products and preparations of the chemical or allied industries ... not elsewhere specified or included." Not being specifically named in any Subheading or Tariff Item under that Heading, the good falls to be classified as an "Other" chemical product/preparation. Since the good is not in a "fluid" form, it is not classifiable under Tariff Item 3824.90.90, Statistical Suffix 64, as "Heat transfer fluids". So, it must be classified under the residual Statistical Suffix for that Tariff Item. This Tariff Item is dutiable under the Most-Favoured-Nation Tariff Treatment. However, in consultation with the tariff classification specialist, it was determined that Tariff Item 9948.000.00, granting **duty free** entry of the good into

**Canada**



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Canada, would apply. The good is considered to be “for use in” the various models of computers, in that it is “physically attached” to the computer’s heat sink, and “functionally joined” to it, as it performs a function vital to the operation of the computer.

Therefore, as per General Interpretive Rules 1 and 6, and Canadian Rule 1, for classification under the Harmonized System, the ‘ is classified under Harmonized System classification number **3824.90.90.90** of the Tariff. The goods are, with the benefit accorded by Tariff Item **9948.00.00**, eligible for **duty free** importation into Canada.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the ‘ of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1; the commercial invoice; in the “description” field of Form B3, *Canada Customs Coding Form*; or in the “input ruling reference number” field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1)(c) of the Customs Act. The CBSA (Canada Border Services Agency) will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods **must** be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute ‘reason to believe’ for the purposes of section 32.2 of the Customs Act and the CBSA’s Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.ccr.gc.ca/customs/general/amps](http://www.ccr.gc.ca/customs/general/amps)

Sincerely,

R.C. (Rod) Burden  
Client Services Officer  
Compliance Verification and Services  
Greater Toronto Area Region, London  
Canada Border Services Agency  
Tel: 519-675-3155 / Fax: 519-675-3309

Canada



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Services Agency

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frontaliers du Canada

Compliance Verification & Services  
451 Talbot Street, 10<sup>th</sup> floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

March 29, 2010  
*Amended May 17, 2010*

Attn.:

Dear

This is in reference to your letter dated February 8, 2010 in which your consultant, requested an Advance Ruling on your behalf on the tariff classification of

The item in question is a More specifically,

You are seeking confirmation that tariff code 9948 is applicable to this article. This Code provides relief of duties on articles that are wrought or incorporated into, or attached to, *inter alia*, "Articles for use in the following: Process control apparatus, excluding sensors, which convert analog signals from or to digital signals".

Agency Memorandum D10-14-51 provides further guidance with regard to the term 'for use in', by stating that "the CITT decisions established that the term "attached to" could also be interpreted to mean, "functionally joined"". Paragraph 3 of the Memorandum states that in order to meet the functionally joined standard, "the goods must be physically connected to the host unit and must enhance the function of the host unit".

In your request, you expressed belief that the host may be the Process Control Unit, into which this battery is inserted. However, it is the Agency's position that the bicycle is the host unit of the battery and kit. It is the bicycles function that is enhanced by the attachment of the kit with the battery. Bicycles are not enumerated in 9948. Accordingly, the does not qualify for the benefits of tariff code 9948.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.ccrs.gc.ca/customs/general/amps](http://www.ccrs.gc.ca/customs/general/amps)

For more information about the importance of trade compliance, please visit the CBSA website at: <http://www.cbsa-asfc.gc.ca/media/facts-faits/071-eng.html> and <http://cbsa-asfc.gc.ca/publications/pub/bsf5108-eng.html>

Respectfully,

Michael Krause  
Senior Officer, Trade Compliance,  
Canada Border Services Agency,  
Greater Toronto Region,  
London Office  
Telephone: (519) 645-5184  
Facsimile: (519) 675-3309

c.c.

Canada



PROTECTED B

December 20, 2016

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by  
 advance ruling on the tariff classification of the  
 This product is exported by

for an

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>4202.92.90.90</b>
<b>Effective Date:</b>	<b>December 20, 2016</b>

**Product Description**

**Analysis and Justification**

Heading 42.02 of the *Customs Tariff* provides for a variety of cases and similar containers. The  
 is considered to be a similar to the cases listed in the  
 heading, and is therefore appropriately classified in 42.02. Within the heading, subheading 4202.92  
 includes cases with an outer surface of sheeting of plastics or of textile materials.

Your representative requested confirmation that this product qualifies for conditional relief tariff item  
 9948.00.00. This tariff item provides relief of duties on articles for use in a variety of goods including  
 automatic data processing machines and units thereof. In order for an article to be "for use in" a good, it  
 must be wrought into, incorporated into, or attached to that good. Agency Memorandum D10-14-51  
 provides further guidance with regard to the term 'for use in'. Paragraph 3 of this memorandum states  
 with respect to the "attached to aspect of the *Customs Tariff* definition of 'for use in', the CITT has

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established that the term 'attached to' requires that the article be 'functionally joined' to a host good listed in 9948." In order to meet the "functionally joined" standard, the article must enhance, contribute to, or complement the function of the host good or provide the host good with additional capabilities.

Your representative contended that the [redacted] needs the functionally joined standard since it attaches to the tablet and that it enhances and complements the functions of the [redacted] by allowing the tablet to be placed at more convenient angles for typing or viewing.

While the [redacted] is in physical contact with the [redacted] it is not "functionally joined" to the goods as it does not enhance, contribute to, or complement the function of the tablet or provide it with additional capabilities. The keyboard of the tablet is fully functional without the case; the use of the case may put the tablet at a more convenient angle for the user to type, but this would enhance the user's performance not the function of the tablet. Similarly, the use of the case to hold the [redacted] upright for viewing does not enhance the function of the tablet, but rather enhances the experience of the user. Therefore, [redacted] does not meet the requirements for consideration under tariff item 9948.00.00.

## Decision

Section 10 of the Customs Tariff directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the Customs Tariff states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

[redacted] is classified under HS 4202.92.90.90 by application of General Interpretative Rule 1 of the *Customs Tariff*.

This product is not eligible for the benefits of tariff item 9948.00.00.00 in accordance with Memorandum D10-14-51 and Subsection 2 (1) of the *Customs Tariff*.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the

PROTECTED B

CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

#### **Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,

Monica Gillis  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London Ontario N5Y 0A7

Telephone: 519-542-2929  
Facsimile: 519-675-3309  
E-mail address: [monica.gillis@cbsa-asfc.gc.ca](mailto:monica.gillis@cbsa-asfc.gc.ca)

c.c.:

PROTECTED B

February 13, 2018

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by \_\_\_\_\_ or an  
 advance ruling on the tariff classification of \_\_\_\_\_ This product is supplied by \_\_\_\_\_

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8519.89.90.00</b>
<b>Effective Date:</b>	<b>February 13, 2018</b>

**Product Description**

**Analysis and Justification**

You have proposed classification under subheading 8518.30 with tariff code 9948. Heading 85.18 provides for, "Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets."

\_\_\_\_\_ consists of three components; a microphone, a 40 watt speaker with subwoofer as well as a special effects console that acts as a vocal transformer. These individual components are interconnected by use of cables. The three components of this system work together to create entertainment. The microphone and speaker are provided for under heading 85.18 of *the Customs Tariff*. Note 3 to Section XVI is relevant to the classification of the special effects console as it is a machine designed for the purpose of performing two or more complementary or alternative functions.

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The special effects console has a sound reproducing function as well as a sound recording function. Note 3 advises that composite machines are to be classified as if consisting of only that component or as being that machine which performs the principal function. If it is not possible to determine the principal function, Explanatory Note 3 to Section XVI directs the application of General Interpretative Rule 3(c). By application of Rule 3(c) the special effects console would be classified under heading 85.43.

Guidance for the classification of the \_\_\_\_\_ has been provided by Note 4 to Section XVI. This machine consists of individual components which work together to perform a principal function of entertaining the user by allowing them to sing along with recorded music using a microphone. The principal function of the \_\_\_\_\_ is that of a sound reproducing device and as such classification is under heading 85.19 which provides for "Sound recording or reproducing apparatus."

Tariff item 9948.00.00 provides relief of duties on articles "for use in" a good listed in 9948.00.00. Subsection 2(1) of the *Customs Tariff* defines the term "for use in" as meaning the goods must be wrought or incorporated into, or attached to, goods identified in this tariff item. Memorandum D10-14-51 provides guidance with regard to the term "for use in". The CITT has established that the term "attached to" within the "for use in" definition requires that the article be functionally joined to a host good listed in 9948.00.00. To satisfy the "functionally joined" standard, the article must be connected to the host good and must enhance, contribute to, or complement the function of the good or to provide the host good with additional capabilities. \_\_\_\_\_ does not meet the conditions of tariff item 9948.00.00 as the \_\_\_\_\_ does not enhance, contribute to, or complement the function of a host good listed in tariff item 9948.00.00.

## Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the *Customs Tariff* states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

The \_\_\_\_\_ is classified under 8519.89.90.00 in accordance with GIR 1 Note 4 to Section XVI of the *Customs Tariff*.

The \_\_\_\_\_ does not qualify for the benefits of 9948.00.00.

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## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

## Consent to the Public Release of the Advance Ruling

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,

Kathy Burrell  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London Ontario N6A 5C9

Telephone: 519-645-5118  
Facsimile: 519-675-3309  
E-mail address: [kathryn.burrell@cbsa-asfc.gc.ca](mailto:kathryn.burrell@cbsa-asfc.gc.ca)

c.c.:



May 2, 2018

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by  
 advance ruling on the tariff classification of  
 product is supplied by

for an  
 This

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>9405.40.90.00</b>
<b>Effective Date:</b>	<b>May 1, 2018</b>

**Product Description**

**Analysis and Justification**

Classification of the product as an “Electrical machine and apparatus, having individual functions, not specified or included elsewhere in the chapter”, under heading 8543.70 was requested. However, the good does not meet the terms of heading 85.43 because the functions it performs are specified or included in other headings of the Nomenclature; these functions being that of lamps of heading 94.05 and speakers of heading 85.18.

In AP-2016-031 (Rona Inc. v. President of Canada Border Services Agency) the Canadian International Trade Tribunal (CITT) determined that LED “rope lights” are properly classified in heading 94.05.

The product at issue is a composite good, consisting of LED lights on a string (heading 94.05) and speakers (heading 85.18). Therefore, classification must be determined according to the principles of General Interpretative Rule 3, specifically Rule 3(b), which provides for classification based upon the material or component that gives the product its essential character.



Bluetooth speakers are described, as “decorative lighting”; as a result, the lights are considered to give this product its essential character, and it is therefore classified in heading 94.05.

Classification under tariff item 9948.00.00 (9948) was also requested. This tariff item provides for the relief of duties on articles “for use in” a good listed therein. Subsection 2(1) of the Customs Tariff defines the term “for use in” as meaning the goods must be wrought or incorporated into, or attached to, goods identified in this tariff item. Memorandum D10-14-51 provides guidance with regard to the term “for use in”. The CITT has established that the term “attached to” within the “for use in” definition requires that the article be functionally joined to a host good listed in 9948. To satisfy the “functionally joined” standard, the article must be connected to the host good and must enhance, contribute to, or complement the function of the good or to provide the host good with additional capabilities.

Note 3 to Chapter 99 directs that a good may qualify for the benefits of a tariff item in that Chapter only after classification under a tariff item in Chapters 1 to 97 has been determined. Additionally, Note 4 to Chapter 99 directs that the words and expressions used in Chapter 99 have the same meaning as in Chapters 1 to 97.

Having determined that the product is properly classified as “lamps” in heading 94.05, for the purposes of 9948 it is the string of LED lights that must be “for use in” a listed good. As they do not meet the “functionally joined” requirement, the goods are not eligible for the benefits of 9948.

## Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the *Customs Tariff* states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

The \_\_\_\_\_ are classified under 9405.40.90.00 in accordance with GIR 1 and 3(b) of the *Customs Tariff*.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the





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CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

### **Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,

Kathy Burrell  
 Senior Officer Trade Compliance  
 Trade Operations Division  
 451 Talbot Street, 10th Floor  
 London Ontario N5Y 0A7

Telephone: 519-645-5118  
 Facsimile: 519-675-3309  
 E-mail address: [kathryn.burrell@cbsa-asfc.gc.ca](mailto:kathryn.burrell@cbsa-asfc.gc.ca)

c.c.:

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September 8, 2016

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by I  
 for an advance ruling on the tariff classification of the '  
 exported by

This product is

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8507.20.90.20</b>
<b>Effective Date:</b>	<b>September 8, 2016</b>

**Product Description**

**Analysis and Justification**

The meets the terms of heading 85.07 which provides for "Electric accumulators, including separators therefore, whether or not rectangular (including square)."

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General Explanatory Notes to heading 85.07, Section XVI of the *Customs Tariff* further define lead acid accumulators:

“Accumulators consist essentially of a container holding the electrolytes in which are immersed two electrodes fitted with terminals for connection to an external circuit. In many cases the container may be subdivided, each subdivision (cell) being an accumulator in itself; these cells are usually connected together in series to produce a higher voltage. A number of cells so connected are called a battery. A number of accumulators may also be assembled in a larger container. Accumulators may be of the wet or dry cell type.

The main types of accumulators are:

(1) Lead-acid accumulators, in which the electrolyte is sulphuric acid and the electrodes lead plates or lead grids supporting active material.”

Your representative has requested the benefits of tariff item 9948.00.00. The conditional aspect of tariff item 9948.00.00 is that articles must be “for use in” a good listed in 9948. Subsection 2(1) of the *Customs Tariff* defines the term. In order for an article to be “for use in” it must be wrought into, incorporated into or attached to that good. For the battery cartridge at issue to qualify for the benefits of tariff item 9948.00.00, it has to be an article for use with power supplies of automatic data processing machines and units thereof, or a part for power supplies of automatic data processing machines and units thereof.

The uninterrupted power supplies (UPSs) are classified in classified in 8504.40.90 as other static converters which are neither a part of an automatic data processing machines nor is it suitable for use solely or principally with automatic data processing machines as they can be used with other electronic equipment (i.e., printers, fax machines, telephones, answering machines, etc.). This is supported by the fact that UPSs have one, two, three or more outlets that allow for the connection of equipment other than computers. Power supplies for automatic data processing machines of heading 8471 are suitable for use solely or principally with those machines and do not provide for the connection of other equipment.

Since UPSs are not classified in Chapter 1 to 97 as power supplies for the automatic data processing machines of heading 84.71, they cannot be considered as power supplies of automatic data processing machines and units thereof for the purposes of tariff item 9948.00.00 (this is supported by Note 4 to Chapter 99); such being the case, the battery cartridges at issue do not qualify for the benefits of tariff item 9948.00.00 as those cartridges cannot be considered articles (or parts) for use in power supplies of automatic data processing machines and units thereof.

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## Decision

Section 10 of the Customs Tariff directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the Customs Tariff states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

The \_\_\_\_\_ is classified under tariff classification 8507.20.90.20 by application of General Interpretive Rule 1 of the *Customs Tariff*.

This product is not eligible for the benefits of tariff item 9948.00.00.00 in accordance with Memorandum D10-14-51 and Subsection 2 (1) of the *Customs Tariff*.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1) (c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

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All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

**Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,

Monica Gillis  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London, Ontario N5Y 0A7

Telephone: 519-542-2929  
Facsimile: 519-675-3309  
E-mail address: [monica.gillis@cbsa-asfc.gc.ca](mailto:monica.gillis@cbsa-asfc.gc.ca)

c.c.:

PROTECTED B

July 6, 2016

**Subject: Tariff Classification Advance Ruling**

Dear ,

This is in response to a request submitted on your behalf by , for an advance ruling on the tariff classification of the item number

You have also requested confirmation that this product is eligible for conditional relief tariff item 9948.00.00.

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>4202.91.90.00</b>
<b>Effective Date:</b>	<b>July 6, 2016</b>

**Product Description**

**Analysis and Justification**

Heading 42.02 of the *Customs Tariff* provides for a variety of cases and similar containers. The is considered to be a similar to the cases listed in the heading, and is therefore appropriately classified in 42.02. Within the heading, subheading 4202.91 includes cases with an outer surface of leather or of composition leather.

You have requested confirmation that the qualifies for conditional relief tariff item 9948.00.00. This tariff item provides relief of duties on articles for use in a variety of goods including automatic data processing machines and units thereof. In order for an article to be "for use in" a good, it must be wrought into, incorporated into, or attached to that good. Agency Memorandum D10-14-51 provides further guidance with regard to the term 'for use in'. Paragraph 3 of this memorandum states with respect to the "attached to aspect of the *Customs Tariff* definition of 'for use in', the CITT

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has established that the term 'attached to' requires that the article be 'functionally joined' to a host good listed in 9948." In order to meet the "functionally joined" standard, the article must enhance, contribute to, or complement the function of the host good or provide the host good with additional capabilities.

You contend that the [redacted] meets the functionally joined standard because it attaches to the [redacted] and that it enhances, contributes and complements the functions of the tablet by conserving battery life via the case's magnetic closure which puts the tablet into sleep mode, by placing the tablet at a more convenient angle for typing on its onscreen keyboard, and by holding the tablet upright for watching videos or FaceTime calls.

While the [redacted] is in physical contact with the [redacted] in our view, it is not "functionally joined" to the goods as it does not enhance, contribute to, or complement the function of the tablet or provide it with additional capabilities. Battery savings can be accomplished without the case by simply touching the sleep/wake button on the top edge of the [redacted]. Further, the tablet will automatically put itself into sleep mode after a period of inactivity. The keyboard of the [redacted] is fully functional without the case; the use of the case may put the tablet at a more convenient angle for the user to type, but this would enhance the user's performance not the function of the tablet. Similarly, the use of the case to hold the [redacted] upright while watching videos or FaceTime calls does not enhance the function of the tablet, but rather enhances the experience of the user. Therefore, the [redacted] does not meet the requirements for consideration under tariff item 9948.00.00.

## Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the Customs Tariff states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

The [redacted] is classified 4202.91.90.00 by application of General Interpretative Rule 1 to the *Customs Tariff*.

The [redacted] is not eligible for the benefits of tariff item 9948.00.00.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been

PROTECTED B

modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.]

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

#### **Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,

Gillian Bailey  
 Senior Officer Trade Compliance  
 Trade Operations Division  
 451 Talbot Street, 10th Floor  
 London Ontario N5Y 0A7

Telephone: 519-675-2843  
 Facsimile: 519-675-3309  
 E-mail address: [gillian.bailey@cbsa-asfc.gc.ca](mailto:gillian.bailey@cbsa-asfc.gc.ca)

c.c.:





Canada Border Services Agency  
 Agence des services frontaliers du Canada

PROTECTED B

July 8, 2016

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by  
 advance ruling on the tariff classification of  
 exported from

for an  
 This product is

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>9002.11.90.00</b>
<b>Effective Date:</b>	<b>July 7, 2016</b>

**Product Description**

**Analysis and Justification**

You have requested confirmation that these lenses are classified under 9002.11.90.00 and also qualify for use of Special Classification Provision 9948.00.00. Lenses are named as a good in heading 90.02 of the *Customs Tariff* and are not classified as parts or accessories of projectors. Chapter 90 Legal Note 2(a) and Chapter 90 General Explanatory Note (III) and inclusionary note (1) direct that lenses be classified within that chapter. Lenses are not listed as a good in 9948.00.00, nor are they classified as parts or accessories of the goods listed. In addition, they are for use in projectors and not for use in any of the goods listed in 9948.00.00.

PROTECTED B

## Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the Customs Tariff states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

These lenses for projectors are classified under 9002.11.90.00 in accordance with General Interpretative Rule 1 and 6. These lenses do not qualify for use of Special Classification Provision 9948.00.00.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

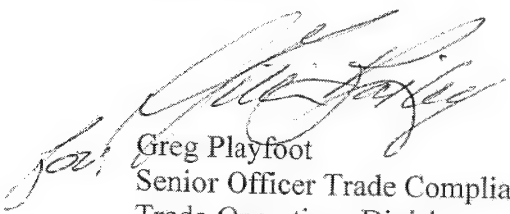
All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

PROTECTED B

**Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Greg Playfoot  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London, Ontario N5Y 0A7

Telephone: 519-645-3866  
Facsimile: 519-675-3309  
E-mail address: [Greg.Playfoot@cbsa-asfc.gc.ca](mailto:Greg.Playfoot@cbsa-asfc.gc.ca)

c.c.:



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, ON  
N5Y 0A7  
(519) 645-5843

May 29, 2008

This is in reference to your letter dated April 17, 2008, in which you requested an Advance Ruling on the tariff classification of the It is  
noted that this request has been filed on your behalf by


Descriptive literature indicates that this product is designed to store and display digital photos and play video files, as well as audio (MP3), all "without a computer". In accordance with General Interpretative Rule #1 and the Explanatory Notes to Heading 85.21, it is classified under H.S. No. 8521.90.90.00 as video reproducing apparatus. Note that tariff code 9948 is not applicable as this model is not equipped with a USB PC link, thereby not meeting the requirements outlined in Memorandum D10-14-51. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

  
S.J. Walters  
Client Services Unit  
London Office  
GTA Region

c.c.

*Closed in TRS & ACS*



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

Customs, Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3

January 6, 2003

Attention:

Re: National Customs Ruling

Dear

This refers to your request for a National Customs Ruling on a product identified  
as an \_\_\_\_\_ imported by your client

and exported by

This television monitor has already been ruled on and is classified 8528.21.94.00.

Television video monitors of heading 8528 are articles for use with television reception apparatus, and not articles for use in automatic data processing machines which are classified elsewhere. There is no demonstration of the actual end-use in your letter of request and no end-use certification has been provided. Therefore in accordance with Customs Notice N-278, tariff item number **9948.00.00 does not apply.**

*Continued on page 2*



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

(2)

January 6, 2003

To ensure the benefits of this NCR at the time of importation, please indicate that you are in possession of the ruling by attaching a copy or by quoting in the 'description' field of the Canada Customs Coding Form B3 or the input ruling reference number field (K160) if you are a Cadex participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with the ruling, you should import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; **or**
- b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60(1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act (SIMA) and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2. of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccr-aadrc.gc.ca/customs/general/amps/menu-e.html>.

Yours Truly,

David Bolichowski  
Client Services Officer  
London Office  
Southern Ontario Region

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification & Services  
451 Talbot Street, 10<sup>th</sup> floor  
London, Ontario  
N6A 5E5

Attention:

March 20, 2008

Dear

This is in reference to your letter of February 20, 2008 issued on behalf of \_\_\_\_\_ requesting an Advance Ruling on the \_\_\_\_\_ exported by \_\_\_\_\_ in \_\_\_\_\_

Information before the Agency indicates the product at issue is a Digital Video Recorder that features built-in video detection, alarm-activated recording and relay output controls. It has either eight channel or sixteen channel camera hardware platforms and is controlled by software (version 2.0).

**In accordance with General Interpretative Rule 1 of the "General Interpretative Rules for the Harmonized System", Legal Note 3 to Section XVI, Legal Note 5 (E) to Chapter 84, Explanatory Notes to Section XVI, Heading 85.21, Paragraph (A), and previous CITT Precedent decisions the \_\_\_\_\_ is classified 8521.99.90.00; the usual GST regulations apply.**

**The goods do not qualify for tariff item 9948.00.00 (Code 9948).**

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

**Canada** 



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the ' of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.ccr.ca/customs/general/amps](http://www.ccr.ca/customs/general/amps)

Respectfully,

Zen Mike Muszak  
Senior Officer, Trade Compliance  
Canada Border Services Agency  
Greater Toronto Region  
London Office  
Phone Number:(519) 645-5178  
Fax Number:(519) 645-5819

Canada



*Closed in TESA ALCS*



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

Customs, Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3

January 6, 2003

Attention:

Re: National Customs Ruling

Dear

This refers to your request for a National Customs Ruling on a product identified  
as a \_\_\_\_\_ imported by your client \_\_\_\_\_ of  
\_\_\_\_\_ and exported by \_\_\_\_\_

This television monitor has already been ruled on and is classified 8528.21.94.00.

Television video monitors of heading 8528 are articles for use with television reception apparatus, and not articles for use in automatic data processing machines which are classified elsewhere. There is no demonstration of the actual end-use in your letter of request and no end-use certification has been provided. Therefore in accordance with Customs Notice N-278, tariff item number **9948.00.00 does not apply.**

*Continued on page 2*



Canada Customs  
 and Revenue Agency

Agence des douanes  
 et du revenu du Canada

(2)

January 6, 2003

To ensure the benefits of this NCR at the time of importation, please indicate that you are in possession of the ruling by attaching a copy or by quoting the 'description' field of the Canada Customs Coding Form B3 or the input ruling reference number field (K160) if you are a Cadex participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with the ruling, you should import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or
- b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60(1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act (SIMA) and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2. of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccra-adrc.gc.ca/customs/general/amps/menu-e.html>.

Yours Truly,

David Bolichowski  
 Client Services Officer  
 London Office  
 Southern Ontario Region

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance Verification & Services  
451 Talbot St., 10<sup>th</sup> Floor,  
P. O. Box 7850,  
London, Ont.  
N5Y 0A7

October 19, 2010,

Attention:

**Subject: Advance Ruling Request for ar**

Dear

This letter is in reference to your request for an Advance Ruling on the subject  
The stated Supplier of this

Based on the information supplied to the Department with your request, the subject is described as a ' model which has unique features over its predecessor which includes Voice Control, Facetime, Multi-Touch, and HD Video Recording. This unit offers two (2) wireless technologies including, WiFi 802.11 b/g/n and also incorporates Bluetooth 2.1 + EDR. Flash drive capacity is available in a variety of sizes. Connectivity to a computer (9948) is done through a dock connector via a USB cable.

For the purposes of Tariff Classification, this "other video recording or reproducing apparatus" has been determined to meet the terms of Tariff Classification 8521.90.90.00. The provisions of being "functionally joined" in accordance with Tariff Item 9948.00 have been met. General Rule for Interpretation #1.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

.../2

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

-2-

The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of the issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advanced Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D 11-11-3.

Please be advised that this Advance Ruling will constitute “reason to believe” for the purposes of Section 32.2 of the Customs Act and the CBSA’s Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:  
[www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps)

Sincerely,

A handwritten signature in black ink, appearing to read 'Peter T. Hopkins'.

Peter T. Hopkins  
Senior Trade Verification Officer  
Greater Toronto Region  
London CBSA Office

c.c.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3

November 3, 2004

Dear

This refers to your request for an Advance Ruling submitted by your agent for a product identified as a \_\_\_\_\_ which is produced and exported to Canada by \_\_\_\_\_

This product is composed of a pre-recorded plastic disk approximately 11.9 centimeters in diameter marked \_\_\_\_\_ two printed literature inserts, and a black plastic case shrink wrapped for retail sale. The audio and video material recorded on the disc are designed to be played on a television set using a video disc player. The disc may also be played on a personal computer when equipped with a laser disk reading device and appropriate decoder. Supplementary Notes to the Tariff Edition 3 Heading Note 85.24 describe and include disks for laser reading systems. In accordance with General Interpretive Rule #3(b) and Canadian Rule #1 the DVD Video is classified under H.S tariff classification number **8524.39.90.00**.

In your submission you requested information on tariff item number 9948.00.00. In conjunction with the tariff classification number, this additional tariff item number reduces or eliminates the rate of duty when goods are used for a specified purpose. There was no demonstration of the actual end-use or end-use certification provided for this multi-use product in your submission. Therefore in accordance with Customs Notice N-278, tariff item number **9948.00.00 does not apply**.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

The CCRA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CCRA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3. Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CCRA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.ccr.gc.ca/customs/general/amps](http://www.ccr.gc.ca/customs/general/amps)

Yours Truly,

David Bolichowski  
Client Services Officer

**Canada**



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs, Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3

August 11, 2004

Dear

This refers to your request for an Advance Ruling on a product identified as a  
manufactured by  
exported to Canada by .

This hand held battery operated voice recording device has a built in microphone and speaker. The digitally recorded files are stored in a 16 MB integrated flash memory. Based on the information you supplied and in accordance with General Interpretive Rule 1, this product is classified **8520.10.90.00**.

Audio files from the recorder may be downloaded to a personal computer. The recorder is not wrought into or incorporated into a computer. It does not contribute to the function of automatic data processing machines listed in the text of tariff item 9948.00.00, and is not used *in* any of the listed articles. Therefore in accordance with Customs Notice N-278, tariff item number **9948.00.00 does not apply**.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

The CCRA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CCRA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CCRA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site:

[www.ccr.gc.ca/customs/general/amps](http://www.ccr.gc.ca/customs/general/amps)

Yours Truly,

David Bolichowski  
Client Services Officer

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs, Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3

October 7, 2004

Dear

This refers to your request for an Advance Ruling submitted by your agent for a product identified as a

exported to Canada by

stereo headphone

When in operation digital audio files in MP3 and WMA formats stored on the device are played back through the headphones. Sound recording apparatus incorporating a sound reproducing device are enumerated in the tariff. Heading Note 85.20 (B) (5) of the WCO Explanatory Notes on the Harmonized System 3<sup>rd</sup> Edition describes and includes goods of this nature. Based on the information supplied and in accordance with General Interpretive Rule 1, this product is classified **8520.90.90.00**. Tariff item **9948.00.00 does not apply**.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. The CCRA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CCRA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CCRA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.ccr.gc.ca/customs/general/amps](http://www.ccr.gc.ca/customs/general/amps)

Yours Truly,

David Bolichowski  
Client Services Officer

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs, Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3

January 19, 2005

Dear Ms.

This refers to your request for an Advance Ruling submitted by your agent for a product identified as a \_\_\_\_\_ manufactured by \_\_\_\_\_

The device is packaged for retail sale with a pair of stereo earphones, armband and case with clip, neck strap, battery, CD, and guide. When in operation digital audio files in MP3 and WMA formats stored on the device are played back through the headphones. A built in microphone also enables voice recording. Sound recording apparatus incorporating a sound reproducing device are enumerated in the tariff. Heading Note 85.20 (B) (5) of the WCO Explanatory Notes on the Harmonized System 3<sup>rd</sup> Edition describes and includes goods of this nature. Based on the information supplied and in accordance with General Interpretive Rule 1, this product is classified **8520.90.90.00**. In accordance with CITT decision AP-2001-097 tariff item **9948.00.00 does not apply**.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

The CCRA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CCRA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CCRA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site:  
[www.ccr.gc.ca/customs/general/amps](http://www.ccr.gc.ca/customs/general/amps)

Yours Truly,

David Bolichowski  
Client Services Officer

Canada





Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

Customs, Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3

February 10, 2003

Attention:

Re: National Customs Ruling

Dear

This refers to your request for a National Customs Ruling on a product identified as an [redacted] imported by your client and exported by [redacted]. This edit station has already been ruled on and is classified 8543.89.99.90.

The [redacted] is an electrical device having an individual function. It may be used *with* other pieces of equipment such as DV and DVCAM VTRs, PC, disk drives, and monitors, which support or expand the range of use of the edit station. The edit station does not contribute to the function of any of the goods listed in the text of tariff item 9948.00.00, and is not used *in* any of the listed articles, as defined in Customs Notice N-278. There is no demonstration of the actual end-use in your letter of request and no end-use certification has been provided. Therefore in accordance with Customs Notice N-278, tariff item number **9948.00.00 does not apply.**

*Continued on page 2*



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

(2)

February 10, 2003

To ensure the benefits of this NCR at the time of importation, please indicate that you are in possession of the ruling by attaching a copy or by quoting \_\_\_\_\_ in the 'description' field of the Canada Customs Coding Form B3 or the input ruling reference number field (K160) if you are a Cadex participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with the ruling, you should import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; **or**
- b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60(1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act (SIMA) and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2. of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccra-adrc.gc.ca/customs/general/amps/menu-e.html>.

Yours Truly,

David Bolichowski  
Client Services Officer  
London Office  
Southern Ontario Region

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Client Services  
451 Talbot St., 10<sup>th</sup> Floor,  
P. O. Box 5548,  
London, Ont.  
N6A 4R3

May 31, 2006

Attention:

**Subject: Advance Ruling Request for a**

Dear :

This letter is in reference to your request for an Advance Ruling on the subject  
imports this offshore product from the stated supplier: .

Based on the technical literature supplied with your request, the subject s described as  
. This unit is a fully integrated Hardware/software  
solution. Features include an A/V link with / which provides components  
for capturing, editing and exporting both analog and digital video in real time. The  
includes an external box that connects to a computer via Fire Wire. Based on the foregoing description,  
this unit is not covered more specifically by another chapter in the Tariff and does not fall in any other  
Heading of Chapter 85.

For the purposes of Tariff Classification, this capture and editing unit is best described as being an other  
electrical machine or apparatus, having individual functions. Referencing General Rule for  
Interpretation #1, the Tariff Classification determination made here is 8543.89.99.90.

Regarding the request for consideration of the applicability of using Tariff Code 9948 in conjunction  
with the stated Tariff Classification, the classified good must be "functionally joined" to the "host unit"  
in order to meet the "for use in" requirement of that Tariff Code. This requirement has not been met  
here.

.../2

**Canada**



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

-2-

To ensure the benefits of this Advance Ruling at the time of importation, please indicate ' of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of form B3, Canada Customs Coding Form or in the "input ruling reference number" field of (K160) for CADEX participants.

The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of the issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advanced Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of Section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Sincerely,

Peter Hopkins  
Client Services Officer  
Greater Toronto Region,  
London Office

.c. 1

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

June 24, 2004.

Dear

**AMENDED**

This is in reference to your letter dated February 23, 2004 in which you requested an Advanced Ruling on the tariff classification of a

Based on the information that you supplied the Agency, and in accordance with G.I.R # 1, the  
s classified, 8543.89.99.90. In order to qualify for tariff code 9948, the goods must include the cable  
to attach the product to the computer and the software that goes with it. All must be included at the time of  
importation. These requirements were not met and therefore do not qualify for tariff code 9948.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the TRS # of  
the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the  
"description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number"  
field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will  
honour this Advance Ruling when making a decision on any importation of goods covered by the ruling  
(see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect  
from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such  
time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised  
or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures  
outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

**Canada**



Canada Border  
Services Agency

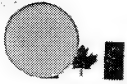
Agence des services  
frontaliers du Canada

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cra.gc.ca/customs/general/amps](http://www.cra.gc.ca/customs/general/amps)

Sincerely,

Romeo Jackson  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone – 519-645-5155 – Fax – 519-645-5819.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs, Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3  
519-645-3854

May 3, 2004

Dear :

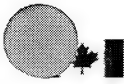
This refers to your request for an Advance Ruling on a product identified as an  
manufactured and exported to  
Canada by .

Electric conductors for a voltage  
not exceeding 80 v. fitted with connectors are enumerated in the tariff. Subheading Note  
85.44 of the WCO Explanatory Notes on the Harmonized System 3<sup>rd</sup> Edition describes  
and includes goods of this nature. Based on the information you supplied and in  
accordance with General Interpretive Rule 1, this product is classified **8544.41.90.00**.

The cable is not used to connect a primary monitor screen to a personal computer.  
It is an optional device that may be used *with* a laptop or desktop personal computer to  
connect an additional monitor screen or projector. It enables the equipment outside of the  
pc to operate. The cable is not wrought into or incorporated into a computer. It appears to  
be physically connected to the computer but it is not functionally joined to the computer,  
and therefore not considered to be attached. It does not contribute to the function of  
automatic data processing machines listed in the text of tariff item 9948.00.00, and is not  
used *in* any of the listed articles. Therefore in accordance with Customs Notice N-278,  
tariff item number **9948.00.00 does not apply**.

continued on page 2

Canada



Canada Border  
 Services Agency

Agence des services  
 frontaliers du Canada

(2)

May 3, 2004

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. The CCRA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CCRA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CCRA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.ccr.gc.ca/customs/general/amps](http://www.ccr.gc.ca/customs/general/amps)

Yours Truly,

David Bolichowski  
 Client Services Officer

Canada





Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

June 10, 2004.

Dear

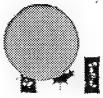
This is in reference to your letter dated February 23, 2004 in which you requested an Advanced Ruling on the tariff classification of:

Based on the information that you supplied the Agency, and in accordance with G.I.R # 1, the Generator is classified, 8543.89.99.90. In order to qualify for tariff code 9948, the goods must include the cable to attach the product to the computer and the software that goes with it. All must be included at the time of importation. These requirements were not met and therefore do not qualify for tariff code 9948.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Canada



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Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps)

Sincerely,

Romeo Jackson  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone – 519-645-5155 – Fax – 519-645-5819.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Attn:

Compliance Verification and Services  
P.O. Box 5548  
London, ON (N6A - 4R3)

01 June 2005

**RE: TARIFF CLASSIFICATION ADVANCE RULING**

Dear l

This letter is in response to your request, received in our office 01 October 2004, for an Advance Ruling for the correct Harmonized System tariff classification of a  
, on behalf of your company, . The good  
in issue is manufacture in

The information and sample submitted with your request, as well as information retrieved from both your website and was reviewed. also supplied additional information on the product.

It is "Plug and Play", with "hot swap capability", which allows for connection and disconnection of devices without shutting down the computer. Digital audio and video transfer occurs in "real-time".

This cable is rated for 30 volts. This good, commonly known as "braided twisted pair" cable, is an "other insulated electric conductor, whether or not fitted with connectors" of Heading 85.44 of the Canadian Customs Tariff. The General Explanatory Note to Heading 85.44, Paragraph 1 (p. 1704, 3<sup>rd</sup>. ed.) states, in part, "Provided they are insulated, this heading covers ... cable ... used as conductors in electrical machinery ...", while Paragraph 3 on page 1705 (3<sup>rd</sup>. ed.) states, in part, " ... cable ... remain classified in this

**Canada**



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 Services Agency

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 frontaliers du Canada

heading if cut to length or fitted with connectors at one or both ends." The good in issue is considered to meet the descriptions given in these Notes.

Additionally, you have stated that you believe that the good in issue is entitled to the benefit of Tariff Item 9948.00.00, as an article "for use in" automatic data processing machines. However, although the good is "physically attached" to a computer, it cannot be considered to be "functionally joined" to the computer, the other criterion that must be met in order to benefit from the Tariff Item. This good is only a "connector" that functionally joins **another device** to a computer. However, **in and of itself**, just attaching this cable to a computer, without attaching its other end to another device, does nothing. Thus, the cable itself is **not** considered to be "functionally joined" to an automatic data processing machine.

Therefore, as per General Interpretive Rules 1 and 6, and Canadian Rule 1, for classification under the Harmonized System, the **- Model #**  
 is classified under Harmonized System classification number **8544.41.90.00** of the Tariff. The good, not being entitled to the benefit of Tariff Item 9948.00.00, is dutiable at the rate of **5%** Most-Favoured-Nation Tariff Treatment.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1; the commercial invoice; in the "description" field of Form B3, *Canada Customs Coding Form*; or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1)(c) of the Customs Act. The CBSA (Canada Border Services Agency) will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods **must** be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps)

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Sincerely,

R.C. (Rod) Burden  
Client Services Officer  
Compliance Verification and Services  
Greater Toronto Area Region, London  
Canada Border Services Agency  
Tel: 519-675-3155 / Fax: 519-675-3309

Canada 



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

June 10, 2004.

Dear

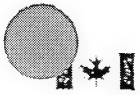
This is in reference to your letter dated February 23, 2004 in which you requested an Advanced Ruling on the tariff classification of a

Based on the information that you supplied the Agency, and in accordance with G.I.R # 1, the Generator is classified, 8543.89.99.90. In order to qualify for tariff code 9948, the goods must include the cable to attach the product to the computer and the software that goes with it. All must be included at the time of importation. These requirements were not met and therefore do not qualify for tariff code 9948.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Canada



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frontaliers du Canada

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps)

Sincerely,

Romeo Jackson  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone – 519-645-5155 – Fax – 519-645-5819.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Attn:

Compliance Verification and Services  
P.O. Box 5548  
London, ON (N6A - 4R3)

03 March 2006

**RE: TARIFF CLASSIFICATION ADVANCE RULING**

Dear

This letter is in response to your request, dated 20 October 2005, for an Advance Ruling for the correct Harmonized System tariff classification of a  
on behalf of your company,

The information submitted with your request, as well as further information and a product sample received from you, was reviewed. Also, another Client Services Officer here in London, knowledgeable in this technology, as well as a Senior Program Advisor in the Tariff Classification and International Nomenclature Division, Ottawa, Canada Border Services Agency, was consulted. This good is a cable used to connect either an or one of two versions of the to a computer, to enable data, including music files and pictures, to be transferred from the computer to the

The cable is rated for 30 volts. This good, not being "co-axial" in nature, is an "other insulated electric conductor, whether or not fitted with connectors" of Heading 85.44 of the Canadian Customs Tariff. The General Explanatory Note to Heading 85.44, Paragraph 1 (p. 1704, 3<sup>rd</sup>. ed.) states, in part, "**Provided** they are

**Canada**





Canada Border  
 Services Agency

Agence des services  
 frontaliers du Canada



insulated, this heading covers ... cable ... used as conductors in electrical machinery ...”, while Paragraph 3 on page 1705 (3<sup>rd</sup>. ed.) states, in part, “ ... cable ... remain classified in this heading if cut to length or fitted with connectors at one or both ends.” This good is considered to meet the descriptions given in these Notes.

Additionally, you have stated that you believe that the good in issue is entitled to the benefit of Tariff Item 9948.00.00, as an article “for use in” automatic data processing machines. However, although the good is “physically attached” to a computer, it cannot be considered to be “functionally joined” to the computer, the other criterion that must be met in order to benefit from the Tariff Item. This good is only a “connector” that functionally joins **another device**, namely an \_\_\_\_\_ to a computer. However, **in and of itself**, just attaching this cable to a computer, without attaching its other end to an \_\_\_\_\_ does nothing. Thus, the cable itself is **not** considered to be “functionally joined” to an automatic data processing machine. This reasoning, used with respect to rulings for two other products (Ruling # \_\_\_\_\_, and Ruling \_\_\_\_\_ for the \_\_\_\_\_ was supported by the CBSA’s Tariff Specialist in Ottawa.

Therefore, as per General Interpretive Rules 1 and 6, and Canadian Rule 1, for classification under the Harmonized System, the “\_\_\_\_\_ is classified under Harmonized System classification number **8544.41.90.00** of the Tariff. The good, not being entitled to the benefit of Tariff Item 9948.00.00, is dutiable at the rate of **5%** Most-Favoured-Nation Tariff Treatment.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the \_\_\_\_\_ of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1; the commercial invoice; in the “description” field of Form B3, *Canada Customs Coding Form*; or in the “input ruling reference number” field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1)(c) of the Customs Act. The CBSA (Canada Border Services Agency) will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods **must** be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute ‘reason to believe’ for the purposes of section 32.2 of the Customs Act and the CBSA’s Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.ccsa.gc.ca/customs/general/amps](http://www.ccsa.gc.ca/customs/general/amps)

Canada 



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Sincerely,

R.C. (Rod) Burden  
Client Services Officer  
Compliance Verification and Services  
Greater Toronto Area Region, London  
Canada Border Services Agency  
Tel: 519-675-3155 / Fax: 519-675-3309

Canada

---



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

June 10, 2004.

Dear

This is in reference to your letter dated February 23, 2004 in which you requested an Advanced Ruling on the tariff classification of a

Based on the information that you supplied the Agency, and in accordance with G.I.R # 1, the Generator is classified, 8543.89.99.90. In order to qualify for tariff code 9948, the goods must include the cable to attach the product to the computer and the software that goes with it. All must be included at the time of importation. These requirements were not met and therefore do not qualify for tariff code 9948.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cra.gc.ca/customs/general/amps](http://www.cra.gc.ca/customs/general/amps)

Sincerely,

Romeo Jackson  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone – 519-645-5155 – Fax – 519-645-5819.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

June 10, 2004.

Dear

This is in reference to your letter dated February 23, 2004 in which you requested an Advanced Ruling on the tariff classification of a :

Based on the information that you supplied the Agency, and in accordance with G.I.R # 1, the is classified, 8543.89.99.90. In order to qualify for tariff code 9948, the goods must include the cable to attach the product to the computer and the software that goes with it. All must be included at the time of importation. These requirements were not met and therefore do not qualify for tariff code 9948.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

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Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

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Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.ccsa.gc.ca/customs/general/amps](http://www.ccsa.gc.ca/customs/general/amps)

Sincerely,

Romeo Jackson  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone – 519-645-5155 – Fax – 519-645-5819.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance Verification and Services  
P.O. Box 5548  
London, ON (N6A - 4R3)

05 April 2005

**RE: TARIFF CLASSIFICATION ADVANCE RULING**

Dear

This letter is in response to your request, dated 16 September 2004, for an Advance Ruling for the correct Harmonized System tariff classification of the ' on behalf of your company, The goods are assembled in the

Based on the information and sample submitted with your request, additional product research performed on the Internet, additional information received from other personnel, and advice received from an expert in this technology at the C.B.S.A.'s Tariff Classification and International Nomenclature Division, it has been determined that this item allows a user to connect various models of

The cable meets a 30-volt requirement. The product is not imported with any computer software.

This item is provided for in Heading 85.44 of the Canadian Customs Tariff, which covers, among other things, " ... other insulated electric conductors, whether or not fitted with connectors ...".

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Subheading 8544.41 specifically provides for “-Other electric conductors, for a voltage not exceeding 80 volts; --Fitted with connectors”. The cable contains all three of the elements listed in points (A), (B) and (C) of the General Explanatory Note to Heading 85.44 (p. 1704, 3<sup>rd</sup>. ed.). Furthermore, Paragraph 3 on page 1705 (3<sup>rd</sup>. ed.) of that same Note indicates that, “... cable ... remain classified in this heading if cut to length or fitted with connectors ... at one or both ends.”

The only question thus remaining to be dealt with is your contention that this cable qualifies for the Special Classification Provision of Tariff Item 9948.00.00 of the Tariff, as an article “for use in” automatic data processing machines. The term “for use in” has been determined to mean both “physically connected” and “functionally joined”. While there is no question that the cable is “physically connected” to a computer, it is not clear that it is “functionally joined”. Simply attaching this cable to a computer, without attaching the other end to either a TV, VCR or overhead projector, achieves nothing. This cable “functionally joins” either of these three devices to a computer, with the cable being an “intermediate”, a “means to an end”, and nothing more. So, in conclusion, this cable is not considered, in and of itself, to be “functionally joined” to an automatic data processing machine, and, consequently, cannot avail itself of the benefit of Tariff Item 9948.00.00 with respect to the importation of this item.

Therefore, as per General Interpretive Rules 1 and 6, and Canadian Rule 1, for classification under the Harmonized System, the ‘ is classified under Harmonized System classification number **8544.41.90.00** of the Tariff. The goods are dutiable at the rate of **5.0%** Most-Favoured-Nation Tariff Treatment. With a “Form A” Certificate of Origin, they are dutiable at the rate of **3.0%** General Preferential Tariff Treatment.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1; the commercial invoice; in the “description” field of Form B3, *Canada Customs Coding Form*; or in the “input ruling reference number” field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1)(c) of the Customs Act. The CBSA (Canada Border Services Agency) will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods **must** be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute ‘reason to believe’ for the purposes of section 32.2 of the Customs Act and the CBSA’s Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.ccsa.gc.ca/customs/general/amps](http://www.ccsa.gc.ca/customs/general/amps)

Canada





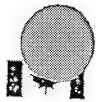
Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Sincerely,

R.C. (Rod) Burden  
Client Services Officer  
Compliance Verification and Services  
Greater Toronto Area Region, London  
Canada Border Services Agency  
Tel: 519-675-3155 / Fax: 519-675-3309

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

June 10, 2004.

Dear

This is in reference to your letter dated February 23, 2004 in which you requested an Advanced Ruling on the tariff classification of a

Based on the information that you supplied the Agency, and in accordance with G.I.R # 1, the Generator is classified, 8543.89.99.90. In order to qualify for tariff code 9948, the goods must include the cable to attach the product to the computer and the software that goes with it. All must be included at the time of importation. These requirements were not met and therefore do not qualify for tariff code 9948.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

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Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps)

Sincerely,

Romeo Jackson  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone – 519-645-5155 – Fax – 519-645-5819.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

File copy  
6/10 and June 25/07  
TT 5.0 hrs

CBSA/ASFC  
Customs Verification & Services  
451 Talbot St., 10<sup>th</sup> Floor  
London, Ontario  
N6A 4R3

Attention:

June 25, 2007

Dear

This is in reference to your request dated March 1, 2005 in which requested an Advance Ruling on the tariff classification of a monitor adaptor, imported from [redacted] This request was originally made with Officer [redacted] and subsequently passed on in May 2007.

Based on the literature submitted the [redacted] monitor adaptor model number [redacted] is used to connect various displays to the [redacted] This adaptor is fitted with connectors on each end. This product does not qualify for use with tariff code 9948. This product is classified under classification number **8544.42.20.00**, in accordance with GIR 1.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the [redacted] of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

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Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca/customs/general/amps](http://www.cbsa-asfc.gc.ca/customs/general/amps)

Sincerely,

A handwritten signature in black ink, appearing to read 'Terry Muszak'.

Terry Muszak  
Compliance Verification Officer  
Compliance Verification and Services  
London Office  
Greater Toronto Area Region  
Canada Border Services Agency  
Tel. 519 645-5145



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs, Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3  
519-645-3854

May 19, 2004

May 19/04

Dear

This refers to your request for an Advance Ruling on a product identified as an  
manufactured by  
and exported to Canada by

This electrical device is used to convert analog audio and video signals to digital  
format.

This electrical device does  
not fall in any other heading of this chapter, nor is it covered more specifically by a  
heading of any other chapter of the nomenclature, nor is it excluded by the operation of a  
legal note to section XVI or to this chapter. The introductory provisions of explanatory  
note 84.79 note (a) and (b) and (c) are applicable. Electrical machines having individual  
functions are enumerated in the tariff. Based on the information you supplied and in  
accordance with General Interpretive Rule 1, this product is classified **8543.89.99.90**.

The converter is an optional device that may be used *with* a laptop or desktop  
personal computer as well as other electronic equipment. The converter is not wrought  
into or incorporated into a computer. It may be physically connected to a computer or  
other electronic equipment, but it is not functionally joined to a computer, and therefore  
not considered to be attached. It does not contribute to the function of automatic data  
processing machines listed in the text of tariff item 9948.00.00, and is not used *in* any of  
the listed articles. Therefore in accordance with Customs Notice N-278, tariff item  
number **9948.00.00 does not apply**.

continued on page 2

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(2)

May 19, 2004

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. The CCRA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CCRA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CCRA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.ccr.gc.ca/customs/general/amps](http://www.ccr.gc.ca/customs/general/amps)

Yours Truly,

David Bolichowski  
Client Services Officer

Canada



Canada Border Services Agency  
Agence des services frontaliers du Canada

Customs Verification & Services  
451 Talbot Street, 10<sup>th</sup> floor  
London, Ontario  
N6A 5E5

Attention:

January 21, 2011

Dear

This is in reference to your letter of December 30, 2011 issued on behalf of  
requesting updated interpretation of some descriptive literature that was incorrect regarding Advance  
Ruling on the

that will be exported by

As per your new submission does not have the capability to interface with a PC.  
Moreover, can be physically joined to a PC by a USB cable (not supplied)  
and pictures can be transmitted to or from a computer; "data is transferred to and from the inserted  
memory card; the unit themselves do not contain any memory".

CITT decision AP-99-116 determined that the "goods in issue must be "articles", they must be articles  
"for use in", and the articles must be for use in goods enumerated in the code or listed in the tariff item."  
Agency Memorandum D10-14-51 provides further guidance with regard to the term 'for use in', by  
stating that "the CITT decisions established that the term "attached to" could also be interpreted to  
mean, "functionally joined". Paragraph 3 of the Memorandum states that in order to meet the  
"functionally joined" standard, "the goods must be physically connected to the host unit and must  
enhance the function of the host unit."

There is no dispute that the digital photo frame is considered an article, or that it can be attached to a  
host unit (the computer) via its USB port in Models However, the frame contains no  
internal memory and no photographic images can be transferred to the computer without the use of a  
memory card. Therefore, the Digital Photo Frame does not enhance the function of the computer but on  
the contrary, *it is the computer that enhances the Digital Photo Frame* - images contained in the  
computer can be downloaded to the memory card when inserted in the photo frame and then displayed.  
Alternatively, the images on the memory card can be uploaded to the computer.

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In accordance with General Interpretative Rule 1 of the "General Interpretative Rules for the Harmonized System, the

are classified 8528.59.30.00; the usual GST regulations apply.

\*\*\*\*\*Special Classification Provision tariff item Number 9948.00.00 (Code 9948) is not applicable.

\*\*\*\*\*This Ruling serves to cancel Advanced Ruling.

Section 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.cera.gc.ca/customs/general/amps](http://www.cera.gc.ca/customs/general/amps)

Respectfully,

Zen Mike Muszak  
 Senior Officer, Trade Compliance  
 Canada Border Services Agency  
 Greater Toronto Region  
 London Office  
 Phone Number: (519) 645-5178  
 Fax Number: (519) 645-5819

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance Verification & Services  
P.O. Box 7850  
London, Ontario  
N5Y 0A7  
519-645-3854

December 5, 2007

Dear

This refers to your request for an Advance Ruling submitted by your agent for a product identified as an [redacted] which is manufactured and exported to Canada by [redacted] are similar products.

Television monitors are named in the tariff. Explanatory Notes to the Tariff Edition 4, Heading Note 85.28 (B) describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8528.59.30.00. Tariff item 9948.00.00 does not apply.**

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Where specific tariff provision was available to the importer prior to receiving a ruling, that tariff provision provides the importer with 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours Truly,

David Bolichowski  
Client Services Officer



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, ON  
N5Y 0A7  
(519) 645-5843

Attn:

April 20, 2010

This is in reference to your request for an Advance Ruling on the tariff classification of the  
' manufactured by  
This request has been submitted on your behalf by ]

Descriptive literature indicates that this snap-on module is designed “

In accordance with General Interpretative Rule #1 and  
Explanatory Note (9) to Heading 85.43, it is classified as an amplifier under H.S. No.  
8543.70.00.00. With regard to your request as to the applicability of tariff code 9948 in this case,  
the use of such would be redundant for goods attracting a free rate of customs duty under the  
Most-Favoured-Nation Tariff Treatment. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS  
# of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in  
the “description” field of Form B3, Canada Customs Coding Form or in the “input ruling  
reference number” field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act.  
The CBSA will honour this Advance Ruling when making a decision on any importation of  
goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in  
effect. Advance Rulings are in effect from the date of issue, and goods must be imported in  
accordance with the terms of the ruling, until such time as the CBSA issues a modification or  
revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute  
or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in  
accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute “reason to believe” for the purposes of  
section 32.2 of the Customs Act and the CBSA’s Administrative Monetary Penalty System  
(AMPS). You may find further information on AMPS and the applicable contraventions at the  
following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

S.J. Walters  
Client Services Unit  
London Office  
GTA Region

c.c. ]

Canada



Canada Border Services Agency  
Agence des services frontaliers du Canada

Trade Compliance Division  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

Re: ]

April 15, 2008

Dear

This is in reference to your letter dated February 27, 2008 in which you requested an Advance Customs Ruling for an

Information submitted by the importer indicates this product is used for both television viewing and as a computer monitor when connected to a personal computer via the DVI/VGA connector cable. The TV also includes a universal remote control, which controls additional components including This product is provided for in sub-heading 8528.72, "Other, colour---High Definition:"

Therefore, based on the available information the  
is H.S. 8528.72.33.00 in accordance with G.I.R. #1. This product is eligible for tariff item 9948.00.00 when used for those purposes in accordance with D10-14-51.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

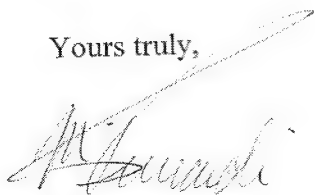
This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must

be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa.gc.ca/trade-commerce/amps/menu-eng](http://www.cbsa.gc.ca/trade-commerce/amps/menu-eng).

Yours truly,



M. Bernardi  
Trade Services Officer  
Canada Border Services Agency  
Greater Toronto Region  
London Office



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance Verification & Services  
P.O. Box 7850  
London, Ontario  
N5Y 0A7  
519-645-3854

December 7, 2007

To Whom It May Concern:

This refers to your request for an Advance Ruling submitted by your agent for a product identified as an \_\_\_\_\_ which is manufactured and exported to Canada by \_\_\_\_\_ are similar products.

Television monitors are named in the tariff. Explanatory Notes to the Tariff Edition 4, Heading Note 85.28 (B) describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8528.59.30.00. Tariff item 9948.00.00 does not apply.**

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Where specific tariff provision was available to the importer prior to receiving a ruling, that tariff provision provides the importer with 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours Truly,

David Bolichowski  
Client Services Officer

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Client Services  
451 Talbot St., 10<sup>th</sup> Floor,  
P. O. Box 5548,  
London, Ont.  
N6A 4R3

May 11, 2006

Attention: .

**Subject: Advance Ruling Request for a**

Dear

This letter is in reference to your request for an Advance Ruling on the subject Tuner.  
imports this offshore product from the stated supplier: .

Based on the technical literature supplied with your request, the subject television tuner system is recognized as a TV tuner or from an external audio/video source and displays it on a pc or laptop screen. Included with the package is the TV tuner, a built-in remote control receiver with A/V input connectors, and an audio cable for connection to a sound card, a composite/s-video adapter, and an IR remote control.

For the purposes of Tariff Classification, video tuners intended to be used with video recording or reproducing apparatus or video monitors are named in the Explanatory Notes to the Customs Tariff. Specifically, as an inclusion Note to Heading 85.28, paragraph (3). Based on this statement and the reference to General Rule for Interpretation #1, the Tariff Classification of this system has been determined to be 8528.12.99.90. Regarding the request for consideration of the applicability of using Tariff Code 9948 in conjunction with the stated Tariff Classification, the classified good must be "functionally joined" to the "host unit" in order to meet the "for use in" requirement of that Tariff Code. This requirement has not been met here.

.../2

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-2-

To ensure the benefits of this Advance Ruling at the time of importation, please indicate of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of form B3, Canada Customs Coding Form or in the "input ruling reference number" field of (K160) for CADEX participants.

The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of the issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advanced Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of Section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Sincerely,

Peter Hopkins  
Client Services Officer  
Greater Toronto Region,  
London Office

.c.

Canada





Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3  
519-645-3854

September 28, 2005

To Whom It May Concern:

This refers to your request for an Advance Ruling submitted by your agent for a product identified as an \_\_\_\_\_ which is manufactured and exported to Canada by \_\_\_\_\_.

This product consists of a colour video monitor and \_\_\_\_\_ cameras.

Explanatory Notes to the Tariff Edition 3, Heading 85.28 (6) describe and include video monitors. Based on the information you supplied and in accordance with General Interpretive Rule 3 (b) this product is classified under H.S. tariff classification number **8528.21.92.00**. Tariff item **9948.00.00** does not apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours Truly,

David Bolichowski  
Client Services Officer

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Client Services  
451 Talbot St., 10<sup>th</sup> Floor,  
P. O. Box 5548,  
London, Ont.  
N6A 4R3

December 13, 2005

Attention:

**Subject: Advanced Ruling Request for**

Dear

This letter is in reference to your request for an Advanced Ruling on the subject color  
monitor. The stated Exporter of this product being  
Your Client, is the Importer of this product.

Based on the technical literature supplied with your request, the subject Monitor

The split-screen feature allows the user to watch two movies simultaneously  
or play a game and watch a movie at the same time.

For Tariff Classification purposes, this unit is best described as a "video monitor". However, this unit is  
not limited to a television signal for reception purposes. Referencing General Rule for Interpretation,  
this Clarion LCD monitor is classified under Tariff Classification 8528.21.94.00.

The additional request for consideration focused on the applicability of Tariff Code 9948 to be used in  
conjunction with the referenced Tariff Classification. In order for Tariff Code 9948 to apply, the  
preamble of the requirement of that code must be met. That requirement is for the video games (and  
other electronic games) must be physically connected and functionally joined to the Monitor in order to  
qualify. By simply having a game port mounted on the side of the monitor, the terms of the requirement  
have not been met.

.../2

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-2-

Referencing the 2004 Edition of the Canadian Oxford Dictionary, the definition of a "port" is as follows (in terms of reference to an electrical apparatus) "A socket or aperture in an electronic circuit where connections can be made with peripheral equipment". Further, the same reference is made to the definition of the word "peripheral". That being "not an integral part of it". Placing the emphasis on the wording "can be made" has determined the fact that there is not anything "functionally joined" or "physically attached" to the monitor in order to qualify for code 9948. Authorization hereby denied.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate of the Advanced Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of form B3, Canada Customs Coding Form or in the "input ruling reference number" field of (K160) for CADEX participants.

The CBSA will honour this Advanced Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advanced Rulings are in effect from the date of the issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advanced Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advanced Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute "reason to believe" for the purposes of Section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Sincerely,

Peter Hopkins  
 Client Services Officer  
 London Office  
 Southern Ontario Region

c.c.

Canada



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Services Agency

Agence des services  
frontaliers du Canada

Compliance Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3  
519-645-3854

August 4, 2005

Dear ]

This refers to your request for an Advance Ruling submitted by your agent for a product identified as  
which are exported to Canada by

High definition colour televisions with a flat panel screen are named in the tariff. Explanatory Notes to the Tariff Edition 3, Heading 85.28 describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8528.12.83.00**. Tariff item number **9948.00.00 does not apply**.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site:  
[www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours Truly,

David Bolichowski  
Client Services Officer

Canada



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

15 Hrs. Zimmer.

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

September 19, 2005

Dear

, This is in reference to the letter to our office dated August 31, 2005 issued on behalf of  
requesting a National Customs Ruling on the applicability of tariff item  
9948.00.00. on the  
located in

Based on the information before the Agency an Advance tariff classification ( ) has been  
previously issued on the  
goods 8528.12.96.00 classifying the

This request is to formally determine if tariff item 9948.00.00. (Code 9948) in field 28 is  
applicable to this product.

The Plasma TV is marketed as a flat panel television and  
operates independently as a television and is not, by function and design, used exclusively in  
automatic data processing machines of heading 8471.

**Accordingly, since there is no demonstration of the actual end-use and no end use  
certificates were provided for, the administrative policy concerning tariff item 9948.00.00  
has not been met and is therefore inapplicable.**

**Should you wish to Appeal this decision, please note the following information should be  
included in your submission:**



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Headquarters policy dictates that importers are expected to provide a detailed manufacturer technical statement as evidence that the goods satisfy the "functionally joined" standard. The detailed statement should contain the following:

- An identification of the "host unit" and the "for use in-attached to good".
- A detailed technical description with diagrams on the manner in which the articles are physically connected.
- A detailed technical explanation on the manner in which the "for use in-attached to good" enhances the function of the "host unit".
- The detailed manufacturer's technical statement should be written on the manufacturers stationary and signed by either a senior technical officer or senior Executive.

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the \_\_\_\_\_ of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.



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Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.ccr.gc.ca/customs/general/amps](http://www.ccr.gc.ca/customs/general/amps)

Respectfully,

Zen Mike Muszak  
Trade Services Officer  
London Office  
Southern Ontario Region



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

January 27, 2003

Dear

This is in reference to the letter to our office dated January 18, 2003 issued by you on behalf of  
requesting a National Customs Ruling on the tariff classification applicable  
on the Flat Panel Televisions exported by the

The Plasma TV's also allow display of standard and digital video including (HD) signals, as well as computer signals, by offering a wide range of connections that include component, S-Video, and computer inputs.

As there is no demonstration of the actual end-use and no end use certificates were provided for, the administrative policy concerning tariff item 9948.0000 (CN-278) has not been met and is therefore inapplicable.

In accordance with General Interpretative Rule 3(c) of the "General Rules for the Interpretation of the Harmonized system" the Plasma Flat Panel Televisions and Computer Monitors are classified 8528.21.94.00. As the goods originate from Japan, a beneficiary country of the Most Favoured-Nation tariff treatment, a duty rate of 6 % is currently applicable. The regular GST rate of 7% also applies.





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To ensure the benefits of this National Customs Ruling at the time of importation, please indicate that you are in possession of the ruling by attaching a copy, or by quoting \_\_\_\_\_ in the 'description' field of the Canada Customs Coding Form B3, or the input ruling reference number field (K160) if you are a CADEX participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with this ruling, you must import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or
- b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60 (1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2 of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccr-aadrc.gc.ca/customs/general/menu-e.html>.

Sincerely,

Zen Mike Muszak  
Trade Services Officer,  
London Office,  
Southern Ontario Region



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and Revenue Agency

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et du revenu du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

February 24, 2003

Dear

This is in reference to the letter to our Toronto office dated January 31, 2003 issued by you on behalf of \_\_\_\_\_ requesting a National Customs Ruling on the tariff classification applicable on the \_\_\_\_\_ exported by \_\_\_\_\_

Based on the information before the Agency the MP3 is a portable digital audio player. The unit is connected by a universal serial bus connection to computer and is reprogrammable for supporting multiple digital audio formats and other software extensions for the future.

In accordance with General Interpretative Rule 1 of the "General Rules for the Interpretation of the Harmonized System" the \_\_\_\_\_ (128MB) is classified 8520.90.90.00. The Unit is physically connected by a cable during upload, download etc, but it is not functionally joined to a computer and does not contribute to the function of an automatic processing machine. Therefore, in accordance with customs notice N-278, tariff item 9948.00.00 does not apply. The regular GST rate of 7% also applies.

To ensure the benefits of this National Customs Ruling at the time of importation, please indicate that you are in possession of the ruling by attaching a copy, or by quoting \_\_\_\_\_ in the 'description' field of the Canada Customs Coding Form B3, or the input ruling reference number field (K160) if you are a CADEX participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with this ruling, you must import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or



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et du revenu du Canada

- b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60 (1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2 of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccr-aadrc.gc.ca/customs/general/menu-e.html>.

Sincerely,

Zen Mike Muszak  
Trade Services Officer  
London Office  
Southern Ontario Region



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Services Agency

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frontaliers du Canada

Customs Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3  
519-645-3854

April 8, 2005

Dear

This refers to your request for an Advance Ruling for a product identified as a  
which is produced and exported to Canada by  
as well as

transformers ]

The (

Supplementary Notes to the Tariff Edition 3, Subheading 85.04 describe and include electrical transformers. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8504.33.90.00**.

In your submission you also requested information on tariff item number 9948.00.00. Tariff item number 9948.00.00 in the Customs Tariff was introduced on January 1, 1998 and is currently in force. At that time end-use annex codes were eliminated and are no longer in existence. In conjunction with the tariff classification number, this additional tariff item number reduces or eliminates the rate of duty when goods are used for a specified purpose. Tariff item number 9948.00.00 reads as follows:

Continued on page 2

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(2)

*Articles for use in the following:*

*Automatic banknote dispensers;*

*Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data;*

*Automatic word processing machines;*

*Chart recorders and other instruments for measuring or checking electrical quantities, designed for use with automatic data processing machines;*

*Electronic calculating machines;*

*Magnetic discs;*

*Numerical control panels with built-in automatic data processing machines;*

*Power supplies of automatic data processing machines and units thereof;*

*Process control apparatus, excluding sensors, which converts analog signals from or to digital signals;*

*Video games used with a television receiver, and other electronic games;*

*Parts and accessories of the foregoing.*

The imported transformer is considered to be an "article" for the purposes of tariff item No. 9948.00.00.

Instrument transformers are used to measure ac at generating stations, transformer stations, and at transmission lines, in conjunction with ac measuring instruments (voltmeter, ammeter, wattmeter, VARmeter, etc.). Instrument transformers are divided into two groups according to their use and referred to as current transformers (CT) and potential transformers (PT). Instrument transformers serve to extend the range of the ac measuring instrument, and to isolate the measuring instrument from the high-voltage power line. The current transformer has a secondary winding which is usually designed to deliver a secondary current of 5 amperes.

The current transformer is an article for use in electrical quantity measuring instruments (meters). The term "for use in", wherever it appears in a tariff item, in respect of goods classified in the tariff item, means that the goods must be wrought or incorporated into, or attached to, other goods referred to in that tariff item. The measuring instruments (meters) in turn are not designed for use with automatic data processing machines (computers).

Continued on page 3

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(3)

Process control involves the use of software and programmable logic controllers to control an industrial process, such as production line assembly or machine tool metal working operations. In the automatic computerized control of a manufacturing process the computer receives feedback information from sensors about the performance of the machines involved, and compares this with ideal performance data stored in its control program. It then outputs instructions to adjust automatically the machines's settings. The current transformer is not used in process control.

Therefore tariff item number **9948.00.00 is not applicable** to importations of this product. This ruling is based on information provided in your submission.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 - 53 of Memorandum D11-11-3. Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours Truly,

David Bolichowski  
Client Services Officer

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification & Services  
451 Talbot Street, 10<sup>th</sup> floor  
London, Ontario  
N6A 5E5

Attention:

April 21, 2011

Dear

This is in reference to your letter of March 8, 2011 issued on behalf of  
requesting an Advance Ruling on the ' exported from

that will be

Information before the Agency indicates that the "ballasts" are used "in fluorescent lighting systems to provide proper voltage to establish an arc between two electrodes and to regulate the electric current flowing through the lamp to stabilize light output".

These "are digital addressable Ballasts compatible with the DALI protocol (Digital Addressable Lighting Interface)". However, the DALI protocol allows any manufacturers devices to interface with any dimming, control, sensor, or fixture. Ballasts can be operated by a simple switch that is activated by an Alternating Current supply (AC) that would negate any process control.

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**Process control** is defined as “a statistics and engineering discipline that deals with architectures, mechanisms and algorithms for maintaining the output of a specific process within a desired range”. See also control theory (Wikipedia).

“The automated control of a process control is used extensively in oil refining, chemical processing, electrical generation and the food and beverage industries where the creation of a product is based on a continuous series of processes being applied to raw materials. Such systems typically deal with analog signals from sensors and meters that are transmitted to specialized computers which cause the temperature, pressure and flow to be continually adjusted. Process control makes extensive use of analog/digital and digital/analog conversion”.

**As instructed by headquarters personnel tariff code 9948 is a conditional use tariff item that requires a certificate or record of actual use. A Certificate or record of actual use is a written attestation affirming the use of the imported goods in accordance with the provisions of the conditional use tariff item. It must specify:**

- the applicable tariff item number,
- the Form B3 transaction number,
- the user's name, address and occupation, and
- The actual use made of the commercial goods. (i.e.: Indications/Proof that these ballasts were actually used with sensors and controls, not that they are capable to be used with such items).

**In accordance with General Interpretative Rules 1 of the “General Interpretative Rules for the Harmonized System, the Explanatory Notes to S.XVI, Heading 8504, Subsection 40 (1) of the Customs Act, Section 3 of the Imported Goods Records Regulations and C.I.T.T. decision AP-2005-016, the** are classified 8504.10.00.00 **where they are specifically provided for as ballasts for discharge lamps or tubes; the usual GST regulations apply.**

**\*\*\*The Special Classification Provision tariff item Number 9948.00.00 (Code 9948) is not applicable to these goods for the reasons stated above. Should the Importer submit the above information to the CBSA this code may apply to the goods at issue.**

Section 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), “Diversions” extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the “description” field of Form B3, *Canada Customs Coding Form* or in the “input ruling reference number” field (K160) for CADEX participants.

**Canada** 





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This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.ccrs.gc.ca/customs/general/amps](http://www.ccrs.gc.ca/customs/general/amps)

Respectfully,

A large, stylized handwritten signature in black ink, appearing to read "Zen Mike Muszak", is positioned above the typed name.

Zen Mike Muszak  
Senior Officer, Trade Compliance  
Canada Border Services Agency  
Greater Toronto Region  
London Office  
Phone Number: (519) 645-5178  
Fax Number: (519) 645-5819

Canada



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Services Agency

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Compliance Verification and Services  
451 Talbot St., 10<sup>th</sup> Floor,  
P. O. Box 7850,  
London, Ont.  
N5Y 0A7

February 18, 2009

Attention:

**Subject: Advance Ruling Request for a**

Dear

This letter is in reference to your request for an Advance Ruling on the subject  
Your Client, is the Importer of this product. The stated  
Exporter/Manufacturer of this product is

Based on the technical literature supplied with your request, the subject product is a Ink-Jet Printer  
which is capable of both printing and cutting decals, banners, and signage.

For the purposes of Tariff Classification, Tariff Notice (TN-38) dated February, 2009, provides the  
Tariff Classification changes by way of the Notice of Ways and Means Motion to amend the Customs  
Tariff. The previously determined Tariff Classification for this product (8443.32.10.19) has been  
replaced by Tariff Classification 8443.32.00.00. General Rule for Interpretation #1 is applicable.

Due to the referenced TN-38 changes, under the replacement Tariff Classification, the rate of duty under  
the Most Favoured Nation Tariff Treatment is nil. Therefore, your request for consideration of Tariff  
Item 9948.00.00 is no longer required.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate  
of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the  
"description" field of form B3, Canada Customs Coding Form or in the "input ruling reference number"  
field of (K160) for CADEX participants.

.../2

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-2-

The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of the issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute “reason to believe” for the purposes of Section 32.2 of the Customs Act and the CBSA’s Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Sincerely,

Peter Hopkins  
Senior Trade Verification Officer  
Greater Toronto Region,  
London CBSA Office

c.c.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance Verification & Services  
P.O. Box 7850  
London, Ontario  
N5Y 0A7  
519-645-3854

June 26, 2008

To Whom It May Concern:

This refers to your request for an Advance Ruling submitted by your agent for a product identified as a \_\_\_\_\_ which is manufactured and exported to Canada by \_\_\_\_\_  
Heat and

Scales for continuous weighing of goods on conveyors are named in the tariff. Explanatory Notes to the Tariff Edition 4, Heading Note 84.23 describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8423.20.00.00. Tariff Item 9948.00.00 does not apply.**

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Where specific tariff provision was available to the importer prior to receiving a ruling, that tariff provision provides the importer with 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours Truly,

David Bolichowski  
Client Services Officer

CC: ]

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification & Services  
451 Talbot Street, 10<sup>th</sup> floor  
London, Ontario  
N6A 5E5

Attention:

July 03, 2008

Dear :

This is in reference to your letter/submission dated June 5, 2008, issued on behalf of  
requesting an Advance Ruling on the

Information before the Agency indicates the Water Heater is an energy efficient water heating system that uses a gas powered heat exchanger to heat water on demand. It is compact in size and heats water as needed when water flow is detected (up to 8.5 Gallons Per Minute). This unit also has a direct electronic ignition and therefore a pilot light is not required.

**In accordance with General Interpretative Rule 1 of the "General Interpretative Rules for the Harmonized System," the "Tankless Heater" is classified 8419.11.00.90 where it is named; the usual GST regulations apply.**

**Tariff Item 9948.00.00 does not apply to the goods at issue, as they are not a process control, but rather, a Tankless Water Heater operated by a process control.**

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

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To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

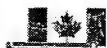
Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps)

Respectfully,

Zen Mike Muszak  
 Senior Officer,  
 Trade Compliance  
 London Office  
 Greater Toronto Region  
 Phone Number:(519) 645-5178  
 Fax Number:(519) 645-5819

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance Verification & Services

P.O. Box 7850

London, Ontario

N5Y 0A7

519-645-3854

May 2, 2008

Dear ]

This refers to your request for an Advance Ruling submitted by your agent for a product identified as the \_\_\_\_\_ which are manufactured and exported to Canada by \_\_\_\_\_.

Pumps for liquid are named in the tariff. Explanatory Notes to the Tariff Edition 4, Heading Note 84.13 describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8413.70.90.14. Tariff Item 9948.00.00 does not apply.**

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Where specific tariff provision was available to the importer prior to receiving a ruling, that tariff provision provides the importer with 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours Truly,

David Bolichowski  
Client Services Officer

CC:

Canada



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

September 19, 2008

Dear

This is in reference to the letter received by the London office dated August 07, 2008 issued by you on behalf of \_\_\_\_\_ requesting an Advance Customs Ruling on the tariff classification applicable on \_\_\_\_\_ that will be exported by \_\_\_\_\_

Based on the information before the Agency the Boiler \_\_\_\_\_ origin and is dedicated by design to be used both in the home and in commercial operations to supply heating. The Boiler is operated by burning gas at low emissions to heat water that provides heat to radiators located throughout the system.

\_\_\_\_\_ is wired into the thermostat to provide heat at a prescribed input value.

**In accordance with General Interpretative Rule 1 of the "General Rules for the Interpretation of the Harmonized System" the '\_\_\_\_\_ is classified 8403.10.00.90 (domestic use) or 8403.10.00.10 (other than domestic use), where they are named in the Customs Tariff; the usual GST regulations apply.**

**Tariff item 9948.00.00 does not apply to the goods at issue as they are not a process control, but rather, a gas operated boiler that is controlled by a process control.**

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.





Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the \_\_\_\_\_ of the advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for Cadex participants

This ruling has been issued under legislative authority 43.1(1) © of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of (D11-11-3) that occurs while the ruling is in effect. Advance Ruling are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute reason to believe for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: <http://www.cbsa.asfc.gc.ca/customs/general/amps>

Respectfully,

Zen Mike Muszak  
Senior Officer, Trade Compliance  
Canada Border Services Agency  
Greater Toronto Region  
London Office  
Phone Number: (519) 645-5178  
Fax Number: (519) 645-5819



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance, Verification and Services  
451 Talbot Street, 10th floor  
N6A 4R3  
London, Ontario  
(519) 645-5843

July 6, 2006

This is in reference to your letter dated June 1, 2006, in which you requested an Advance Ruling on the tariff classification of the ' .  
It is noted that the manufacturer in this case is  
This request has been submitted on your behalf by .

Based on descriptive literature and sample analysis, this product is essentially a battery-operated

uns package has not been endorsed or approved by  
General Interpretative Rule #3(b), it is classified under H.S. No. 9503.49.00.10. Tariff code 9948  
is not applicable as a result of this classification decision. The usual Goods and Services Tax  
regulations apply.

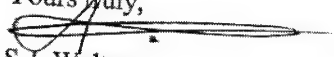
It is noted that "the product sold in  
In accordance with

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS  
# of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in  
the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling  
reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act.  
The CBSA will honour this Advance Ruling when making a decision on any importation of  
goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in  
effect. Advance Rulings are in effect from the date of issue, and goods must be imported in  
accordance with the terms of the ruling, until such time as the CBSA issues a modification or  
revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute  
or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in  
accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of  
section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System  
(AMPS). You may find further information on AMPS and the applicable contraventions at the  
following website: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Yours truly,

  
S.J. Walters  
Trade Services Officer  
Client Service Unit  
London Office  
GTA Region

c.c.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Attn:

Compliance Verification and Services  
P.O. Box 5548  
London, ON (N6A - 4R3)

07 July 2005

**RE: TARIFF CLASSIFICATION ADVANCE RULING**

Dear

This letter is in response to your request, dated 04 March 2005, for an Advance Ruling for the correct Harmonized System tariff classification of a ' on behalf of your company, '

The information submitted with your request, as well as information downloaded from both your website and the manufacturer's, was reviewed. The good in issue is an accessory made specifically for use with the ' The is a video camera that connects, via a FireWire cable, to various models of a computer, '

You indicated that you believed classification under Harmonized System classification number 9006.69.90.00 of the Canadian Customs Tariff, as "Photographic flashlight apparatus, Other" was a possibility. However, since the good in issue does not operate on the "flash" principle, but instead provides a continuous light when in use, this classification cannot be considered. Paragraph 2 to Explanatory Note (II) to Heading 90.06 (p. 1778, 3<sup>rd</sup> ed.) directs classification of the good to Heading

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94.05 of the Tariff. Explanatory Note (I)(3) to Heading 94.05 (p. 1908, 3<sup>rd</sup>. ed.) covers "Specialised lamps", including "photographic studio lamps". The good in issue, as used, is considered to be described by that terminology. The good is an "Other electric ... lighting fitting, Other" of Subheading 9405.40 of the Tariff.

Therefore, as per General Interpretive Rules 1 and 6, and Canadian Rule 1, for classification under the Harmonized System, the  
is classified under Harmonized System classification number **9405.40.90.00** of the Tariff. The goods are dutiable at the rate of **7.0 %** Most-Favoured-Nation Tariff Treatment. The benefits of Tariff Item 9948.00.00, which you believed that the product was entitled to, are **not granted**, as the information requested in order to substantiate that belief was not provided.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1; the commercial invoice; in the "description" field of Form B3, *Canada Customs Coding Form*; or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1)(c) of the Customs Act. The CBSA (Canada Border Services Agency) will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods **must** be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

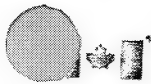
Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website:  
[www.ccr.gc.ca/customs/general/amps](http://www.ccr.gc.ca/customs/general/amps)

Sincerely,

R.C. (Rod) Burden  
Client Services Officer  
Compliance Verification and Services  
Greater Toronto Area Region, London  
Canada Border Services Agency  
Tel: 519-675-3155 / Fax: 519-675-3309

Canada



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

Customs, Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3

February 19, 2003

Attention:

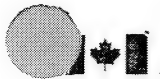
Re: National Customs Ruling

Dear

This refers to your request for a National Customs Ruling on a product identified  
as a \_\_\_\_\_ exported by  
This lamp has already been ruled on and  
is classified 9405.40.90.00.

The clip-on light is an electrical device powered by a personal computer through the USB port. It is an optional device that may be used *with* a laptop or desktop personal computer to illuminate the keyboard, documents, or other objects nearby, in the manner of a table lamp. It enhances the optical ability of the operator to see in a darkened room. The clip-on light is not wrought into or incorporated into a computer. It appears to be physically connected to the computer but it is not functionally joined to the computer, and therefore not considered to be attached. It does not contribute to the function of automatic data processing machines listed in the text of tariff item 9948.00.00, and is not used *in* any of the listed articles. Therefore in accordance with Customs Notice N-278, tariff item number **9948.00.00 does not apply.**

*Continued on page 2*



February 19, 2003

To ensure the benefits of this NCR at the time of importation, please indicate that you are in possession of the ruling by attaching a copy or by quoting \_\_\_\_\_ in the 'description' field of the Canada Customs Coding Form B3 or the input ruling reference number field (K160) if you are a Cadex participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with the ruling, you should import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; **or**
- b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60(1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act (SIMA) and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2. of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccr-aadrc.gc.ca/customs/general/amps/menu-e.html>.

Yours Truly,

David Bolichowski  
Client Services Officer  
London Office  
Southern Ontario Region



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Attn:

Compliance Verification and Services  
P.O. Box 5548  
London, ON (N6A - 4R3)

15 December 2005

**RE: TARIFF CLASSIFICATION ADVANCE RULING**

Dear

This letter is in response to your request, dated 28 November 2005, for an Advance Ruling for the correct Harmonized System tariff classification of  
on behalf of your company, The product is  
manufactured by : and distributed by  
s full name/designation for the product is

The information submitted with the request was reviewed, as were previous rulings on similar goods. It was discovered that the identical product was previously analysed by the Laboratory and Scientific Services Directorate of the Canada Border Services Agency, and an Advance Ruling issued. This ruling will, of course, be followed with respect to your request for an Advance Ruling.

Therefore, as per General Interpretive Rules 1 and 6, and Canadian Rule 1, for classification under the Harmonized System, the  
is classified under Harmonized System classification number **3824.90.90.90** of the Canadian Customs Tariff. The goods are **dutiable** at the rate of **6.5%** Most-Favoured-Nation Tariff Treatment. Furthermore, as the good in question is **not** considered to be "physically attached" to the host computer, Tariff Item 9948.00.00 **cannot** be used for any importations of this product.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the  
of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1; the commercial invoice; in the "description" field of Form B3, *Canada Customs Coding Form*; or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1)(c) of the Customs Act. The CBSA (Canada Border Services Agency) will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling

**Canada**



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is in effect. Advance Rulings are in effect from the date of issue, and goods **must** be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website:  
[www.ccr.gc.ca/customs/general/amps](http://www.ccr.gc.ca/customs/general/amps)

Sincerely,

R.C. (Rod) Burden  
Client Services Officer  
Compliance Verification and Services  
Greater Toronto Area Region, London  
Canada Border Services Agency  
Tel: 519-675-3155 / Fax: 519-675-3309

Canada





Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Attn:

Compliance Verification and Services  
P.O. Box 5548  
London, ON (N6A - 4R3)

21 February 2006

**RE: TARIFF CLASSIFICATION ADVANCE RULING**

Dear

This letter is in response to your request, dated 24 October 2005, for an Advance Ruling for the correct Harmonized System tariff classification of your company, on behalf

The good, manufactured by  
goes by the trade name

The information submitted with the request was reviewed, and the product sample supplied was analysed by the Canada Border Service Agency's Laboratory and Scientific Services Directorate. Additionally, further information about the product was obtained from the manufacture's website. This good is for use in the laptop computers. It is imported in a

Based on the laboratory analysis, as well as a prior ruling on a similar product, it was determined that the good should be classified under Heading 38.24 of the Canadian Customs Tariff, as "chemical products and preparations of the chemical or allied industries ... not elsewhere specified or included." Not being specifically named in any Subheading or Tariff Item under that Heading, the good falls to be classified as an "Other" chemical product/preparation. Since the good **is**, chemically, considered to be a "fluid", it is classifiable under Tariff Item 3824.90.90, Statistical Suffix 64, under "Heat transfer fluids". Since the good is **not** considered to be "physically attached" to the computers in which it is used, Tariff Item 9948.00.00 **cannot** be used upon importation.

**Canada**



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Therefore, as per General Interpretive Rules 1 and 6, and Canadian Rule 1, for classification under the Harmonized System, the is classified under Harmonized System classification number **3824.90.90.64** of the Tariff. It is dutiable at the rate of **6.5%** Most-Favoured-Nation Tariff Treatment.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1; the commercial invoice; in the "description" field of Form B3, *Canada Customs Coding Form*; or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1)(c) of the Customs Act. The CBSA (Canada Border Services Agency) will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods **must** be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.ccr.gc.ca/customs/general/amps](http://www.ccr.gc.ca/customs/general/amps)

Sincerely,

R.C. (Rod) Burden  
Client Services Officer  
Compliance Verification and Services  
Greater Toronto Area Region, London  
Canada Border Services Agency  
Tel: 519-675-3155 / Fax: 519-675-3309

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Client Services  
451 Talbot St., 10<sup>th</sup> Floor,  
P. O. Box 5548,  
London, Ont.  
N6A 4R3

May 9, 2006

Attention: /

**Subject: Advance Ruling Request for a**

Dear

This letter is in reference to your request for an Advance Ruling on the subject PVR.  
imports this offshore product from the stated supplier:

Based on the technical literature supplied with your request, the subject is recognized as a personal video recorder that provides the encoding function to allow the user's personal computer to record television shows or home video programs onto hard disks or CD's. Technical information supplied with this request includes the following:

For the purposes of Tariff Classification, this unit was determined to meet the terms of tariff classification 8521.90.90.00 as a "video recording or reproducing apparatus, other". General Rule for Interpretation #1 applies. In respect of your request for consideration of the applicability of Tariff Code 9948 to be used in conjunction with the determined Tariff Classification, that Tariff Code has a "for use in" requirement. This "for use in" requirement requires that the classified good must be "functionally joined" to the "host unit" in order to qualify. This requirement has not been met here.

.../2

Canada



Canada Border  
Services Agency

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-2-

To ensure the benefits of this Advance Ruling at the time of importation, please indicate of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of form B3, Canada Customs Coding Form or in the "input ruling reference number" field of (K160) for CADEX participants.

The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of the issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advanced Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of Section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Sincerely,

Peter Hopkins  
Client Services Officer  
Greater Toronto Region,  
London Office

.c.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification & Services  
451 Talbot Street, 10<sup>th</sup> floor  
London, Ontario  
N6A 5E5

Attention: ]

March 25, 2010

Dear ]

This is in reference to your letter of February 5, 2010 issued on behalf of  
requesting an Advance Ruling on the “  
” exported by

Information before the Agency indicates the product at issue is a Digital Video Recorder that  
features a DVD-RW (Digital Video Disk Read & Write). It is used for security video surveillance  
applications; typical users include Banks, Retail, Airports and Factories etc.

These DVR's can record continually or through video motion or alarm conditions. The latter two  
would be used to minimize disk storage requirements.

Viewing through a computer allows previously recorded material and live viewing to be seen  
simultaneously. Additionally, it can perform multiple searches, playback and audit trail database  
tracking to enable “who did what, where and when.”

This system interfaces to a variety of peripheral devices and systems.

**In accordance with General Interpretative Rule 1 of the “General Interpretative Rules  
for the Harmonized System”, Legal Note 3 to Section XVI, Legal Note 5 (E) to Chapter 84,  
Explanatory Notes to Section XVI, Heading 85.21, Paragraph (A), and previous CITT  
Precedent decisions the  
classified 8521.90.90.00; the usual GST regulations apply.**

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

**The goods do not qualify for tariff item 9948.00.00 (Code 9948) as per functional guidance  
Bulletin # 1.**

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.cra.gc.ca/customs/general/amps](http://www.cra.gc.ca/customs/general/amps)

Respectfully,

Zen Mike Muszak  
Senior Officer, Trade Compliance  
Canada Border Services Agency  
Greater Toronto Region  
London Office  
Phone Number:(519) 645-5178  
Fax Number :(519) 645-5819

**Canada**



Canada Customs and Revenue Agency  
Agence des douanes et du revenu du Canada

Customs, Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3

March 3, 2003

Attention:

Re: National Customs Ruling

Dear

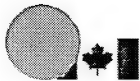
This refers to your request for a National Customs Ruling on a product identified as a \_\_\_\_\_ exported by \_\_\_\_\_

The \_\_\_\_\_ is a portable digital audio player which is composed of two interlocking parts. \_\_\_\_\_ n

The \_\_\_\_\_ is classified **8520.90.90.00** in accordance with General Interpretive Rule #1.

The Jukebox is an electrical device having an individual function. A laptop or desktop personal computer may be used *with* the jukebox to download songs from the computer onto the flash memory of the jukebox via a temporary connection. The jukebox is not wrought into or incorporated into a computer. It appears to be physically connected to the computer during upload, but it is not functionally joined to the computer, and therefore not considered to be attached. It does not contribute to the function of automatic data processing machines listed in the text of tariff item 9948.00.00, and is not used *in* any of the listed articles. Therefore in accordance with Customs Notice N-278, tariff item number **9948.00.00 does not apply.**

*Continued on page 2*



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

(2)

March 3, 2003

To ensure the benefits of this NCR at the time of importation, please indicate that you are in possession of the ruling by attaching a copy or by quoting in the 'description' field of the Canada Customs Coding Form B3 or the input ruling reference number field (K160) if you are a Cadex participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with the ruling, you should import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or
- b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60(1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act (SIMA) and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2. of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccra-adrc.gc.ca/customs/general/amps/menu-e.html>.

Yours Truly,

David Bolichowski  
Client Services Officer  
London Office  
Southern Ontario Region





Canada Border Services Agency  
Agence des services frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
N6A 4R3  
London, Ontario  
(519) 645-5843

Attn.:

March 24, 2004

This is in reference to your letter dated February 18, 2004, in which you requested a National Customs Ruling on the tariff classification of the submitted by [redacted]. The vendor in this case is [redacted].

Descriptive literature indicates that this product is an MP3 player as well as a data storage device. In accordance with General Interpretative Rule #1 and a precedent case on file, it is classified under H.S. No. 8520.90.90.00. Also, it is not functionally joined to a computer, in terms of Customs Notice N-278. As such, code 9948 does not apply. The usual Goods and Services Tax regulations apply.

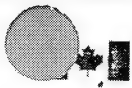
To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Yours truly,

S.J. Walters  
Trade Services Officer  
London Office  
Southern Ontario Region



Canada Customs and Revenue Agency  
Agence des douanes et du revenu du Canada

Customs, Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3

February 24, 2003

Attention:

Re: National Customs Ruling

Dear

This refers to your request for a National Customs Ruling on a product identified as a \_\_\_\_\_ exported by \_\_\_\_\_ This product has already been ruled on and is classified 8520.90.90.00.

The Jukebox is an electrical device having an individual function. A laptop or desktop personal computer may be used *with* the jukebox to download songs onto the hard disc drive of the jukebox via a temporary cable connection. The cable is then unplugged and the jukebox is used as a personal digital audio player device. The jukebox is not wrought into or incorporated into a computer. It appears to be physically connected to the computer by a cable during upload, but it is not functionally joined to the computer, and therefore not considered to be attached. It does not contribute to the function of automatic data processing machines listed in the text of tariff item 9948.00.00, and is not used *in* any of the listed articles. Therefore in accordance with Customs Notice N-278, tariff item number **9948.00.00 does not apply.**

*Continued on page 2*



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

(2)

February 24, 2003

To ensure the benefits of this NCR at the time of importation, please indicate that you are in possession of the ruling by attaching a copy or by quoting in the 'description' field of the Canada Customs Coding Form B3 or the input ruling reference number field (K160) if you are a Cadex participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with the ruling, you should import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or
- b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60(1) for the dispute.

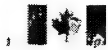
Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act (SIMA) and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2. of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccra-adrc.gc.ca/customs/general/amps/menu-e.html>.

Yours Truly,

David Bolichowski  
Client Services Officer  
London Office  
Southern Ontario Region



Canada Border Services Agency  
Agence des services frontaliers du Canada

Compliance Verification & Services  
P.O. Box 7850  
London, Ontario  
N5Y 0A7  
519-645-3854

November 14, 2008

Dear Mr

This refers to your request for an Advance Ruling submitted by your agent for a product identified as a [redacted] which is manufactured and exported to Canada by [redacted]

The speaker system is designed to be used with iPods, music-capable mobile phones, and MP3 players. Speakers are named in the tariff. Explanatory Notes to the Tariff Edition 4, Heading 85.18 (B) describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8518.22.00.00**. Tariff item 9948.00.00 does not apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours Truly,

David Bolichowski  
Client Services Officer

CC:

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Operations Division  
PO Box 7850  
London, Ontario  
N5Y 0A7  
(519) 645-5843

June 19, 2012

This is further to your request for an Advance Ruling on the tariff classification of the  
request has been filed on your behalf by It is noted that this

Descriptive literature indicates that this product is a speaker with a to be  
used with the to broadcast emergency signals in public buildings.  
In accordance with General Interpretative Rule #1, the speaker is classified as named under H.S.  
No. 8518.21.00.00. Tariff Division was also consulted with respect to the applicability of tariff  
code 9948. While it is felt that the speaker could meet the attached to/functionally joined  
requirement outlined in Memorandum D10-14-51, it does not enhance the function of the control  
panel host unit. Rather, it is the control panel that provides the function for the speaker to  
produce sound. In light of this, the use of tariff code 9948 is denied in this case. The usual  
Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS  
# of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in  
the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling  
reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act.  
The CBSA will honour this Advance Ruling when making a decision on any importation of  
goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in  
effect. Advance Rulings are in effect from the date of issue, and goods must be imported in  
accordance with the terms of the ruling, until such time as the CBSA issues a modification or  
revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute  
or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in  
accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of  
section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System  
(AMPS). You may find further information on AMPS and the applicable contraventions at the  
following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

S.J. Walters  
Client Services Unit  
London Office, GTA Region

c.c. |

Canada



Canada Border  
Services Agency      Agence des services  
frontaliers du Canada

Compliance Verification & Services  
P.O. Box 7850  
London, Ontario  
N5Y 0A7  
519-645-3854

July 15, 2010

Dear

This refers to your request for an Advance Ruling submitted by your agent for  
which are manufactured and exported to Canada by

This pair of speakers for flat screen televisions are designed to be attached to each side of the television. Loudspeakers are named in the tariff. Explanatory Notes to the Tariff Edition 4, Heading Note 85.18 describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8518.22.00.00**. The speakers are attached to a television set (host article) not a computer therefore tariff item 9948.00.00 does not apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca/media/facts-faits/071-eng.html). For more information about the importance of trade compliance, please visit the CBSA website at: <http://www.cbsa-asfc.gc.ca/media/facts-faits/071-eng.html> and <http://cbsa-asfc.gc.ca/publications/pub/bsf5108-eng.html>

Yours Truly,

David Bolichowski  
Client Services Officer

CC:

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs, Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3  
519-645-3854

July 29, 2004

Dear

This refers to your request for an Advance Ruling on a product identified as a  
and exported to

This electrical device is used to connect analog or digital audio input devices such as a guitar, microphone, or line level to a personal computer. This device is also a stand alone audio amplifier which may be used to power loudspeakers and amplify audio signals from sources such as computers, MP3 players, or any other electronic device. Audio amplifiers are enumerated in the tariff. Heading Note 85.18 (D) of the WCO Explanatory Notes on the Harmonized System 3rd Edition describes and includes goods of this nature. Based on information submitted and in accordance with General Interpretive Rule 3C, this product is classified **8518.40.90.00**.

The s an optional device that may be used *with* a laptop or desktop personal computer among other electronic devices. The s not wrought into or incorporated into a computer. End use certification or demonstration of use was not included in your submission. Therefore in accordance with Customs Notice N-278, tariff item number **9948.00.00** **does not** apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. The CCRA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CCRA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CCRA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.ccr.ca.gc.ca/customs/general/amps](http://www.ccr.ca.gc.ca/customs/general/amps)

Yours Truly,

David Bolichowski  
Client Services Officer

Canada



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

February 20, 2003

Dear

This is in reference to the letter to our Toronto office dated January 30, 2003 issued by you on behalf of \_\_\_\_\_ requesting a National Customs Ruling on the tariff classification applicable on \_\_\_\_\_ exported by \_\_\_\_\_

Based on the information before the Agency the

\_\_\_\_\_ s designed to enhance the listening experience with sound sources like jukebox or other portable devices such as: Minidisk, CD/ Tape Players, or Notebook PC's. The Unit is sold as a pack that includes stereo/stereo cable and carry case.

In accordance with General Interpretative Rule 1 of the "General Rules for the Interpretation of the Harmonized system" the \_\_\_\_\_ Speaker, Part Number : \_\_\_\_\_ is classified **8518.22.00.00**. Since the \_\_\_\_\_ Portable Speaker can be attached to portable devices other than a notebook PC, specifically, the \_\_\_\_\_ Juke Box, CD or Tape Players you are advised to follow the Agency's guidelines found in Customs Notice N-278. Paragraph 15 of this Customs Notice states: "Where articles may also be used with goods other than listed goods, the importer must demonstrate the actual end-use and/or provide an end use certification in order to receive the benefits of the tariff". Since the end-use was not demonstrated and no end use certification was presented the benefits of tariff item 9948.00.00 do not apply. The regular GST rate of 7% also applies.





Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

To ensure the benefits of this National Customs Ruling at the time of importation, please indicate that you are in possession of the ruling by attaching a copy, or by quoting in the 'description' field of the Canada Customs Coding Form B3, or the input ruling reference number field (K160) if you are a CADEX participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with this ruling, you must import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or
- b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60 (1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2 of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccra-adrc.gc.ca/customs/general/menu-e.html>.

Sincerely,

Zen Mike Muszak  
Trade Services Officer  
London Office  
Southern Ontario Region



Customs, Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3

February 11, 2003

Attention:

Re: National Customs Ruling

Dear

This refers to your request for a National Customs Ruling on an imported product identified as an

The Speaker System is manufactured and exported by  
The speaker system consists of four satellite units, one center unit, and one subwoofer unit containing speakers mounted in their enclosure. In total the speakers are amplified by a 56 watt audio amplifier. The system is designed for use with a television or stereo.

Supplementary Notes to the Tariff Edition 3 Heading Note 85.18 (B) describes and includes goods of this nature. In accordance with general Interpretive Rule #1 the is classified under H.S. tariff classification number **8518.21.00.00**. These speakers are not designed "for use in" automatic data processing machines according to literature submitted and are therefore **not eligible for tariff item 9948.00.00**.

*Continued on page 2*

February 11, 2003

To ensure the benefits of this NCR at the time of importation, please indicate that you are in possession of the ruling by attaching a copy or by quoting n the 'description' field of the Canada Customs Coding Form B3 or the input ruling reference number field (K160) if you are a Cadex participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with the ruling, you should import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; **or**
- b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60(1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

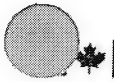
Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act (SIMA) and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2. of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccr-aadrc.gc.ca/customs/general/menu-e.html>.

Yours Truly,

David Bolichowski  
 Client Services Officer  
 London Office  
 Southern Ontario Region

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs, Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3  
519-645-3854

May 5, 2004

Dear

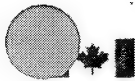
This refers to your request for an Advance Ruling on a product identified as an  
manufactured by  
and exported to

This device has a plastic propeller blade on one end and a power cord with USB plug on the other end. When connected to a Universal Serial Bus (USB) socket on a personal computer as a source of power, this hand held personal electric fan may be used to cool the operator or surrounding area. Personal fans are enumerated in the tariff. Subheading Note 84.14 (B) of the WCO Explanatory Notes on the Harmonized System 3<sup>rd</sup> Edition describes and includes goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1, this product is classified **8414.51.10.00**.

The fan is an optional device that may be used *with* a laptop or desktop personal computer. The computer merely supplies power to the fan. While it enhances the comfort of the operator, it does not enhance the operating ability of the computer, or work in conjunction with any operating programs in the computer. The fan is not wrought into or incorporated into a computer. It appears to be physically connected to the computer but it is not functionally joined to the computer, and therefore not considered to be attached. It does not contribute to the function of automatic data processing machines listed in the text of tariff item 9948.00.00, and is not used *in* any of the listed articles. Therefore in accordance with Customs Notice N-278, tariff item number **9948.00.00 does not apply**.

continued on page 2

Canada



Canada Border  
 Services Agency

Agence des services  
 frontaliers du Canada

(2)

May 5, 2004

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. The CCRA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CCRA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CCRA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps)

Yours Truly,

David Bolichowski  
 Client Services Officer

Canada



Canada Border Services Agency  
Agence des services frontaliers du Canada

Compliance Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3  
519-645-3854

April 28, 2006

Dear

This refers to your request for an Advance Ruling submitted by your agent for a product identified as an \_\_\_\_\_ which is manufactured and exported to Canada by \_\_\_\_\_ is similar.

This remote control television has a high resolution display and built-in tuner. Television reception apparatus are named in the tariff. Explanatory Notes to the Tariff Edition 3, Heading 85.28 (1) describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8528.12.96.00**. Tariff item **9948.00.00** does **not** apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Where specific tariff provision was available to the importer prior to receiving a ruling, that tariff provision provides the importer with 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). In this case my ruling simply confirmed what is already clear in the legislation. You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours Truly,

David Bolichowski  
Client Services Officer

Canada



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

June 9, 2003

Dear

This is in reference to the letter received by the London office April 16, 2003 requesting a National Customs Ruling on the tariff classification for a replacement battery cartridge manufactured by

Based on the information before the Agency this battery is a lead acid filled 12-volt battery that is used as a replacement for one that is used in an uninterruptible power supply.

In accordance with General Interpretative Rule 1 of the "General Rules for the Interpretation of the Harmonized System" the proper classification is 8507.20.90.20. The Regular GST rate of 7% also applies. The tariff item 9948.00.00 is not applicable in this case as the battery does not meet the criteria "for use in" as set out in Customs notice N-278.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS are a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS apply to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section



Canada Customs  
and Revenue Agency

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et du revenu du Canada

32.2 of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccr-aadrc.gc.ca/customs/general/amps/menu-e.html>.

Sincerely,

Barry McKeon  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone Number: (519) 645-5163  
Fax Number: (519) 645-5819





Canada Border Services Agency  
Agence des services frontaliers du Canada

Compliance Verification & Services  
P.O. Box 7850  
London, Ontario  
N5Y 0A7  
519-645-3854

March 16, 2009

Dear

This refers to your request for an Advance Ruling submitted by your agent for a product identified as \_\_\_\_\_ which are exported to Canada by :

The batteries have many applications including the one you have cited as a back-up power supply in commercial and residential security systems. Primary cells are named in the tariff. Explanatory Notes to the Tariff Edition 4, Heading 85.06 describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8506.50.90.10**. Tariff item 9948.00.00 does not apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours Truly,

David Bolichowski  
Client Services Officer

CC:

Canada



Canada Border  
Services Agency      Agence des services  
frontaliers du Canada

Compliance Verification & Services  
P.O. Box 7850  
London, Ontario  
N5Y 0A7  
519-645-3854

January 23, 2008

Dear :

This refers to your request for an Advance Ruling submitted by your agent for a product identified as a \_\_\_\_\_ which is manufactured and exported to Canada by \_\_\_\_\_ are similar products.

Televisions are named in the tariff. Explanatory Notes to the Tariff Edition 4, Heading Note 85.28 (D) describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8528.72.33.00 with Tariff item 9948.00.00.**

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Where specific tariff provision was available to the importer prior to receiving a ruling, that tariff provision provides the importer with 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours Truly,

David Bolichowski  
Client Services Officer

Canada



**Canada Border Services Agency**  
**Agence des services frontaliers du Canada**

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Hand file  
for processing  
May 2007

Compliance, Verification & Services  
P.O. 7850  
London, Ontario  
N5Y 0A7

Re:

May 17, 2007

Dear

This is in reference to your letter dated October 23, 2006 in which you requested an Advance Customs Ruling for an

Information submitted by the importer indicates this product; a co-axial cable made specifically for computers allows the user to connect to a large screen TV for both video and audio output. This item is provided for in sub-heading 8544.20, "-Co-axial cable and other co-axial electric conductors" and also meets the general explanatory notes to section XVI.

Therefore, based on the available information the applicable classification is H.S. 8544.20.90.00 in accordance with G.I.R. #1. . This product will be eligible for code 9948, provided it is physically connected and functionally joined to a computer and as such, is for use in "automatic data processing machines and units thereof",

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation

of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours, truly,



M. Bernardi  
Client Services Officer  
Canada Border Services Agency  
Greater Toronto Region  
London Office



Canada Border  
Services Agency      Agence des services  
frontaliers du Canada

Trade Compliance Division  
451 Talbot Street, 10<sup>th</sup> floor  
London, Ontario N6A 5C9

June 23, 2011

Dear Sir or Madam:

**Re: Tariff Classification Advance Ruling**

This is in response to a request filed on your behalf by \_\_\_\_\_ for an Advance Ruling on the  
tariff classification of the \_\_\_\_\_ TV Adapter. This article is  
exported from \_\_\_\_\_ You are also  
seeking confirmation that this article qualifies for the benefits of tariff item 9948.00.00.

<b>IMPORTER BN AND RM(S):</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	8528.71.90.90
<b>Effective Date:</b>	June 23, 2011

**Product Description**

The \_\_\_\_\_ tuner inserts into the \_\_\_\_\_ slot of a  
laptop or notebook computer. It captures analog and digital television signals which are  
decoded by the computer's processor, thus allowing the user to watch television on their  
computer and to record programs to the computer's hard drive.

**Analysis and Justification**

The TV Adapter is considered a functional unit as defined in Legal Note 4 to Section XVI of the  
Customs Tariff. As such, it is classified in the heading appropriate to the function it performs.

Heading 85.28 of the Customs Tariff provides for "reception apparatus for television, whether  
or not incorporating radio-broadcast receivers or sound or video recording or reproducing



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frontaliers du Canada

apparatus". The Explanatory Note (3) to 85.28 states that the heading includes "Apparatus for the reception of television signals, without display capabilities (e.g., receivers of satellite television broadcasts)". Paragraph (D) of these Explanatory Notes provides the following description of this apparatus:

This group includes apparatus whether or not designed to incorporate a video display or screen, such as:

(1) Receivers of television broadcasts (terrestrial, cable or satellite) which do not include a display device (CRT, LCD, etc.). These apparatus receive signals and convert them into a signal suitable for display. They may also incorporate a modem for connection to the Internet.

These receivers are intended to be used with video recording or reproducing apparatus, monitors, projectors or televisions. However, devices which simply isolate high-frequency television signals (sometimes called video tuners) are to be classified as parts in heading 85.29.

The TV Adapter meets the terms of heading 85.28 and the description provided by the Explanatory Notes; therefore, it is appropriately classified within this heading.

## Decision

The TV adapter is classified under HS number 8528.71.90.90 in accordance with General Interpretive Rule #1 of the Customs Tariff.

The TV adapter qualifies for the benefits of tariff item 9948.00.00 as it meets the condition(s) specified by this tariff item and satisfies the 'functionally joined' standard described in paragraph 3 of Agency Memorandum D10-14-51.

## Legislative /Administrative References

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. It will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented, all conditions in the ruling have been met and the ruling has not been modified, revoked, revised, or cancelled. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the Advance Ruling be modified or revoked as of the date of the change.

Importers should quote the Advance Ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the Advance Ruling number on the Certificate of Origin or commercial invoice accompanying the goods.



Canada Border Services Agency  
Agence des services frontaliers du Canada

Should you disagree with this Advance Ruling, you may file a dispute notice under 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in paragraphs 37 – 52 of the CBSA's Memorandum D11-11-3.

This Advance Ruling is considered 'reason to believe' for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html)

Sincerely,

Gillian Bailey  
Senior Officer Trade Compliance  
London office, GTA Region  
Tel: (519) 675-2843 Fax: (519) 675-3309

cc



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
451 Talbot Street, 10<sup>th</sup> floor  
London, Ontario N6A 5C9

June 23, 2011

Dear Sir or Madam:

**Re: Tariff Classification Advance Ruling**

This is in response to a request filed on your behalf by \_\_\_\_\_ for an Advance Ruling on the  
tariff classification of the \_\_\_\_\_ This article is  
exported from \_\_\_\_\_ You are also  
seeking confirmation that this article qualifies for the benefits of tariff item 9948.00.00.

<b>IMPORTER BN AND RM(S):</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	8528.71.90.90
<b>Effective Date:</b>	June 23, 2011

**Product Description**

The board is internally installed into a personal computer; it captures analog and digital television signals which are decoded by the computer's processor, thus allowing the user to watch television on their computer and to record programs to the computer's hard drive.

**Analysis and Justification**

The \_\_\_\_\_ Card is considered a functional unit as defined in Legal Note 4 to Section XVI of the Customs Tariff. As such, it is classified in the heading appropriate to the function it performs.

Heading 85.28 of the Customs Tariff provides for "reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus". The Explanatory Note (3) to 85.28 states that the heading includes "Apparatus for





the reception of television signals, without display capabilities (e.g., receivers of satellite television broadcasts)". Paragraph (D) of these Explanatory Notes provides the following description of this apparatus:

This group includes apparatus whether or not designed to incorporate a video display or screen, such as:

(1) Receivers of television broadcasts (terrestrial, cable or satellite) which do not include a display device (CRT, LCD, etc.). These apparatus receive signals and convert them into a signal suitable for display. They may also incorporate a modem for connection to the Internet.

These receivers are intended to be used with video recording or reproducing apparatus, monitors, projectors or televisions. However, devices which simply isolate high-frequency television signals (sometimes called video tuners) are to be classified as parts in heading 85.29.

The HDTV Card meets the terms of heading 85.28 and the description provided by the Explanatory Notes; therefore, it is appropriately classified within this heading.

### Decision

The \_\_\_\_\_ is classified under HS number 8528.71.90.90 in accordance with General Interpretive Rule #1 of the Customs Tariff.

The \_\_\_\_\_ qualifies for the benefits of tariff item 9948.00.00 as it meets the condition(s) specified by this tariff item and satisfies the 'functionally joined' standard described in paragraph 3 of Agency Memorandum D10-14-51.

### Legislative /Administrative References

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. It will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented, all conditions in the ruling have been met and the ruling has not been modified, revoked, revised, or cancelled. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the Advance Ruling be modified or revoked as of the date of the change.

Importers should quote the Advance Ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the Advance Ruling number on the Certificate of Origin or commercial invoice accompanying the goods.



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Should you disagree with this Advance Ruling, you may file a dispute notice under 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in paragraphs 37 – 52 of the CBSA's Memorandum D11-11-3.

This Advance Ruling is considered 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html)

Sincerely,



Gillian Bailey

Senior Officer Trade Compliance

London office, GTA Region

Tel: (519) 675-2843 Fax: (519) 675-3309

cc

55



**Canada Border Services Agency**  
**Agence des services frontaliers du Canada**

Compliance, Verification & Services  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

Re:

September 25, 2007

Dear

This is in reference to your letter dated May 29, 2007 in which you requested an Advance Customs Ruling for:

Information submitted by the importer indicates these products, 27" High definition LCD widescreen televisions are colour, flat panel with S-video input terminals and a VGA PC input as well as A/V input and outputs. These products are provided for in heading 85.28, "Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television....". These products are also eligible for tariff item 9948.00.00 when used for those purposes in accordance with D10-14-51.

Therefore, based on the available information these  
are classified in H.S. 8528.72.33.00 in accordance with G.I.R. #1.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the \_\_\_\_\_ of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours, truly,

M. Bernardi  
Client Services Officer  
Compliance Verification and Services  
London Office  
Greater Toronto Area Region  
Tel: 519-645-5843 Fax: 519-675-3309

cc:

Compliance Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3  
519-645-3854

November 16, 2007

Dear

This refers to your request for an Advance Ruling submitted by your agent for a product identified as a \_\_\_\_\_ which is exported to \_\_\_\_\_  
\_\_\_\_\_ are similar in nature.

This colour flat panel monitor

Monitors are named in the tariff. Explanatory Notes to the Tariff Edition 4, Heading 85.28 (B) describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8528.59.30.00 with tariff item 9948.00.00.**

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Where specific tariff provision was available to the importer prior to receiving a ruling, that tariff provision provides the importer with 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). In this case my ruling simply confirmed what is already clear in the legislation. You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours Truly,

David Bolichowski  
Client Services Officer



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

V 20

Trade Compliance Division  
451 Talbot Street, 10th floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

November 30, 2009

Dear

This is in reference to a request for an Advance Ruling dated September 14, 2009, for the classification of a 32" Colour Television (product submitted on your behalf by

Heading 85.28 of the Customs Tariff provides for reception apparatus for television. In accordance with General Interpretive Rule 1, this television is classified under 8528.72.94.00. As this model satisfies the requirements outlined in Customs Memorandum D10-14-51, it is also eligible for the benefits of tariff item 9948.00.00.

To ensure the benefits of this Advance Ruling at the time of importation into Canada, please indicate the of this Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of the *Canada Customs Coding Form*, Form B3, or in the "input ruling reference number" field (K160) for CADEX participants. Exporters or producers should quote the Advance Ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of CBSA's Memorandum 11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible.

Canada



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Services Agency

Agence des services  
frontaliers du Canada

Should you disagree with this Advance Ruling, you may file a dispute notice within 90 days of the date of issuance in accordance with the procedures outlined in paragraphs 37 – 53 of CBSA's Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS) described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html)

For more information about the importance of trade compliance, please visit the CBSA website at:  
<http://www.cbsa-asfc.gc.ca/media/facts-faits/071-eng.html> and  
<http://cbsa-asfc.gc.ca/publications/pub/bsf5108-eng.html>

Sincerely,

A handwritten signature in black ink, appearing to read 'Tracie Lozon'.

Tracie Lozon  
Senior Officer Trade Compliance  
London Office, GTA Region

Tel: 519-675-3158 Fax: 519-675-3309

Cc: ]

Canada



Canada Border  
 Services Agency

Agence des services  
 frontaliers du Canada

V 20

Trade Compliance Division  
 451 Talbot Street, 10th floor  
 P.O. Box 7850  
 London, Ontario  
 N5Y 0A7

November 30, 2009

Dear

This is in reference to a request for an Advance Ruling dated September 14, 2009, for the classification of a 27" TV (product # submitted on your behalf by )

Heading 85.28 of the Customs Tariff provides for reception apparatus for television. In accordance with General Interpretive Rule 1, this 27" television is classified under 8528.72.94.00. As it satisfies the requirements outlined in Customs Memorandum D10-14-51, this television is also eligible for the benefits of tariff item 9948.00.00.

To ensure the benefits of this Advance Ruling at the time of importation into Canada, please indicate the of this Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of the *Canada Customs Coding Form*, Form B3, or in the "input ruling reference number" field (K160) for CADEX participants. Exporters or producers should quote the Advance Ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of CBSA's Memorandum 11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible.

Canada





Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Should you disagree with this Advance Ruling, you may file a dispute notice within 90 days of the date of issuance in accordance with the procedures outlined in paragraphs 37 – 53 of CBSA's Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS) described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html)

For more information about the importance of trade compliance, please visit the CBSA website at:  
<http://www.cbsa-asfc.gc.ca/media/facts-faits/071-eng.html> and  
<http://cbsa-asfc.gc.ca/publications/pub/bsf5108-eng.html>

Sincerely,

Tracie Lozon  
Senior Officer Trade Compliance  
London Office, GTA Region

Tel: 519-675-3158 Fax: 519-675-3309

Cc:

Canada 



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification and Services  
P.O. Box 7850  
451 Talbot Street, 10th floor  
London, Ontario  
N5Y 0A7

August 5, 2009

This is in reference to your letter received by the London office dated June 30, 2009,  
submitted on behalf of your agent  
requesting an Advanced Customs Ruling on the tariff classification applicable on  
"32 inch Televisions"

In accordance with General Interpretive Rule #1 and the relevant notes to the Customs Tariff,  
the Model Television Sets are classified under tariff classification 8528.72.94.00.  
The Requirements outlined in Customs Memorandum D10-14-51 are satisfied in this case,  
this particular model is eligible for the benefits of tariff code 9948. The usual GST  
regulations apply.

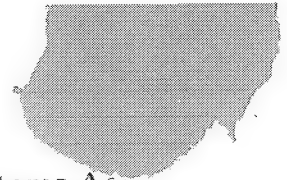
Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to  
correct declarations of tariff classification within 90 days of the date there is reason to  
believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to  
those situations where goods imported under an end-use tariff item in Chapter 99 fail to  
comply with a condition imposed under that item.

Canada 



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Services Agency

Agence des services  
frontaliers du Canada



This ruling has been issued under legislative authority 43.1(1) © of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of (D11-11-3) that occurs while the ruling is in effect. Advance Ruling are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute reason to believe for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:

<http://www.cbsa.asfc.gc.ca/customs/general/amps>

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the \_\_\_\_\_ of the advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for Cadex participants.

Sincerely,

Sue A. Sweitzer  
Senior Officer Trade Compliance  
London Office  
Greater Toronto Area Region  
Phone Number: (519) 645-5117  
Fax Number: (519) 675-3309

Cc:

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
451 Talbot Street, 10th floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

May 7, 2009

Dear

This is in reference to a request for an Advance Ruling dated March 16, 2009, for the classification of a 32" LCD TV (product submitted on your behalf by )

This is a flat panel LCD colour television receiver with a 32" screen. It is able to accept and display a high definition signal and has multiple input connections. This model is also capable of being attached to a computer for use as a monitor.

Heading 85.28 of the Customs Tariff provides for reception apparatus for television. The term 'high definition' is defined in Supplemental Note 2 to the Chapter 85 Legal Notes. This colour television meets this definition and is therefore classified under 8528.72.33.00 in accordance with General Interpretive Rule 1. As it is capable of being used with a computer, this television is also eligible for tariff item 9948.00.00 when used for those purposes, referencing Customs Memorandum D10-14-51.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

**Canada**



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:

[www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html](http://www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html)

Sincerely,

Tracie Lozon  
Senior Officer Trade Compliance  
London Office, GTA Region

Tel: 519-675-3158 Fax: 519-675-3309

Cc:

Canada



Canada Border  
 Services Agency

Agence des services  
 frontaliers du Canada

Trade Compliance Division  
 451 Talbot Street, 10th floor  
 P.O. Box 7850  
 London, Ontario  
 N5Y 0A7

May 7, 2009

Dear

This is in reference to a request for an Advance Ruling dated March 16, 2009, for the classification of a 42" LCD TV (product # submitted on your behalf by )

This is a flat panel LCD colour television receiver with a 42" screen. It is able to accept and display a high definition signal and has multiple input connections. This model is also capable of being attached to a computer for use as a monitor.

The term 'high definition' is defined in Supplemental Note 2 to the Chapter 85 Legal Notes. This colour television meets this definition and is therefore classified under 8528.72.33.00 in accordance with General Interpretive Rule 1. As it is capable of being used with a computer, this television is also eligible for tariff item 9948.00.00 when used for those purposes, referencing Customs Memorandum D10-14-51.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

**Canada**



Canada Border  
Services Agency

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frontaliers du Canada

Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:

[www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html](http://www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html)

Sincerely,

Tracie Lozon  
Senior Officer Trade Compliance  
London Office, GTA Region

Tel: 519-675-3158 Fax: 519-675-3309

Cc:

Canada



Canada Border Services Agency  
Agence des services frontaliers du Canada

Trade Compliance Division  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

Re:

March 20, 2008

Dear

This is in reference to your letter dated February 18, 2007 in which you requested an Advance Customs Ruling for "LCD TV's."

Information submitted by the importer indicates these products wide screen LDC TV's available in 32"; 37" and 42" all have audio video terminals for various external equipment connections such as DVD players, video and electronic games. These products are also specifically designed to work as monitors with personal computers.

These products are provided for in heading 85.28, "Monitors.....; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus."

Therefore, based on the available information the "LCD TV's" are classified in H.S. 8528.72.33.00 in accordance with G.I.R. #1. These products are eligible for tariff item 9948.00.00 when used for those purposes in accordance with D10-14-51.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the ' of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the



ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa.gc.ca/trade-commerce/amps/menu-eng](http://www.cbsa.gc.ca/trade-commerce/amps/menu-eng).

Yours truly,

M. Bernardi  
Trade Services Officer  
Canada Border Services Agency  
Greater Toronto Region  
London Office

cc:



**Canada Border Services Agency**  
**Agence des services frontaliers du Canada**

Trade Compliance Division  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

Re:

April 09, 2008

Dear [redacted]:

This is in reference to your letter dated February 27, 2008 in which you requested an Advance Customs Ruling for an 'Television.'

Information submitted by the importer indicates this product is a '58" Television that can also be used as a computer monitor when connected to a personal computer. This TV uses digital light processing (DLP) projection and is provided for in heading 85.28, "Reception apparatus for television...."

Therefore, based on the available information, this 'Microdisplay Television, model [redacted]' is classified in H.S. 8528.72.33.00 in accordance with G.I.R. #1. This product is also eligible for tariff item 9948.00.00 when used for those purposes in accordance with D10-14-51.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the [redacted] of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

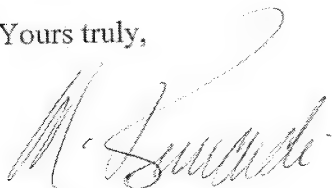
This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must

be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa.gc.ca/trade-commerce/amps/menu-eng](http://www.cbsa.gc.ca/trade-commerce/amps/menu-eng).

Yours truly,



M. Bernardi  
Trade Services Officer  
Canada Border Services Agency  
Greater Toronto Region  
London Office



Canada Border Services Agency  
Agence des services frontaliers du Canada

65

Trade Compliance Division  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

Re:

August 20, 2008

Dear

This is in reference to your letter dated June 17, 2008 in which you requested an Advance Customs Ruling for a

Information submitted by the importer indicates this product, has the ability to download personal computer via a USB cable and related software.

This product meets the requirements of heading 85.21, ".....video reproducing apparatus...."

Therefore, based on the available information this ' ' s classified in H.S. 8521.90.90.00 in accordance with G.I.R. #1. Also, tariff code 9948 applies providing the requirements outlined in D10-14-51 have been met.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the ' ' of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

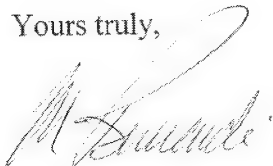
This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must

be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa.gc.ca/trade-commerce/amps/menu-eng](http://www.cbsa.gc.ca/trade-commerce/amps/menu-eng).

Yours truly,



M. Bernardi  
Trade Services Officer  
Canada Border Services Agency  
Greater Toronto Region  
London Office

Cc:



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

January 30, 2003

Dear

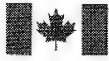
This is in reference to the letter to our Toronto office dated January 9, 2003 issued by you on behalf of \_\_\_\_\_ requesting a National Customs Ruling on the tariff classification applicable on the \_\_\_\_\_ exported by \_\_\_\_\_.

Based on the information before the Agency, \_\_\_\_\_ has the following features:

It is also understood that the Speaker system is primarily engineered for the computer industry but can also be connected to other equipment including: MP3 Player, DVD, CD and video gaming systems.

In accordance with General Interpretative Rule 1 of the "General Rules for the Interpretation of the Harmonized system" the \_\_\_\_\_ Speaker System, is classified **8518.21.00.00**. These computer Speakers designed "for use in" automatic processing machines are eligible for tariff item **9948.00.00** when used for that purpose in accordance with Customs Notice N-278 (attached). Paragraph 15 of this Customs Notice states: "Where articles may also be used with goods other than listed goods, the importer must demonstrate the actual end-use and/or provide an end use certification in order to receive the benefits of the tariff". The regular GST rate of 7% also applies.

To ensure the benefits of this National Customs Ruling at the time of importation, please indicate that you are in possession of the ruling by attaching a copy, or by quoting \_\_\_\_\_ in the 'description' field of the Canada Customs Coding Form B3, or the input ruling reference number field (K160) if you are a CADEX participant.



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This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with this ruling, you must import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or
- b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60 (1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2 of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccr-aadrc.gc.ca/customs/general/menu-e.html>.

Sincerely,

Zen Mike Muszak  
Trade Services Officer  
London Office  
Southern Ontario Region



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

January 30, 2003

Dear :

This is in reference to the letter to our Toronto office dated January 9, 2003 issued by you on behalf of \_\_\_\_\_ requesting a National Customs Ruling on the tariff classification applicable on the \_\_\_\_\_

Based on the information before the Agency the  
enhance PC sound quality.

Speaker System is designed to

In accordance with General Interpretative Rule 1 of the "General Rules for the \_\_\_\_\_ is classified **8518.21.00.00**. These Computer Speakers designed "for use in" automatic processing machines by the nature of their design are eligible for tariff item **9948.00.00**. No end-use certification in order to receive the benefits of the tariff for this product is required. The regular GST rate of 7% also applies.

To ensure the benefits of this National Customs Ruling at the time of importation, please indicate that you are in possession of the ruling by attaching a copy, or by quoting \_\_\_\_\_ in the 'description' field of the Canada Customs Coding Form B3, or the input ruling reference number field (K160) if you are a CADEX participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with this ruling, you must import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or





Canada Customs  
and Revenue Agency

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et du revenu du Canada

- b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60 (1) for the dispute.

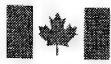
Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2 of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccr-aadrc.gc.ca/customs/general/menu-e.html>.

Sincerely,

Zen Mike Muszak  
Trade Services Officer  
London Office  
Southern Ontario Region



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

February 3, 2003

Dear

This is in reference to the letter to our Toronto office dated January 10, 2003 issued by you on behalf of \_\_\_\_\_ requesting a National Customs Ruling on the tariff classification applicable on \_\_\_\_\_ exported by \_\_\_\_\_.

In accordance with General Interpretative Rule 1 of the "General Rules for the Interpretation of the Harmonized system" the \_\_\_\_\_ s classified **8518.21.00.00**. These computer Speakers designed "for use in" automatic processing machines are eligible for tariff item **9948.00.00** when used for that purpose in accordance with Customs Notice N-278 (attached). Paragraph 15 of this Customs Notice states: "Where articles may also be used with goods other than listed goods, the importer must demonstrate the actual end-use and/or provide an end use certification in order to receive the benefits of the tariff". The regular GST rate of 7% also applies.

To ensure the benefits of this National Customs Ruling at the time of importation, please indicate that you are in possession of the ruling by attaching a copy, or by quoting \_\_\_\_\_ in the 'description' field of the Canada Customs Coding Form B3, or the input ruling reference number field (K160) if you are a CADEX participant.



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and Revenue Agency

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This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with this ruling, you must import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or
- b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60 (1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2 of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccr-a-drc.gc.ca/customs/general/menu-e.html>.

Sincerely,

Zen Mike Muszak  
Trade Services Officer  
London Office  
Southern Ontario Region



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

February 4, 2003

Dear

This is in reference to the letter to our Toronto office dated January 10, 2003 issued by you on behalf of \_\_\_\_\_ requesting a National Customs Ruling on the tariff classification applicable on \_\_\_\_\_  
Exported by \_\_\_\_\_

In accordance with General Interpretative Rule 1 of the "General Rules for the Interpretation of the Harmonized system" the \_\_\_\_\_ is classified 8518.21.00.00. These computer Speakers designed "for use in" automatic processing machines are eligible for tariff item 9948.00.00 when used for that purpose in accordance with Customs Notice N-278 (attached). Paragraph 15 of this Customs Notice states: "Where articles may also be used with goods other than listed goods, the importer must demonstrate the actual end-use and/or provide an end use certification in order to receive the benefits of the tariff". The regular GST rate of 7% also applies.

To ensure the benefits of this National Customs Ruling at the time of importation, please indicate that you are in possession of the ruling by attaching a copy, or by quoting \_\_\_\_\_ in the 'description' field of the Canada Customs Coding Form B3, or the input ruling reference number field (K160) if you are a CADEX participant.



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with this ruling, you must import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or
- b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60 (1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

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Sincerely,

Zen Mike Muszak  
Trade Services Officer  
London Office  
Southern Ontario Region



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs, Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3

January 19, 2005

Dear

This refers to your request for an Advance Ruling submitted by your agent for a product identified as a manufactured by

When in operation digital audio files in MP3 and WMA formats stored on the device are played back through the headphones. Sound recording apparatus incorporating a sound reproducing device are enumerated in the tariff. Heading Note 85.20 (B) (5) of the WCO Explanatory Notes on the Harmonized System 3<sup>rd</sup> Edition describes and includes goods of this nature. Based on the information supplied and in accordance with General Interpretive Rule 1, this product is classified **8520.90.90.00**. In accordance with CITT decision AP-2001-097 tariff item **9948.00.00 is applicable**.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. The CCRA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CCRA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CCRA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps)

Yours Truly,

David Bolichowski  
Client Services Officer

Canada



Canada Border Services Agency  
Agence des services frontaliers du Canada

Q.5  
Filed  
file  
May 2007  
AK

Compliance, Verification & Services  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

Re:

May 23, 2007

Dear

This is in reference to your letter dated November 15, 2005 which you requested an Advance Customs Ruling for an

Information submitted by the importer indicates this has various features, including music player, audio books, podcasts, photos, videos, contacts, calendars, games and clocks as well as supports a wide variety of musical and video formats. This product meets the technical requirements of heading 85.19, "Sound recording or reproducing apparatus."

Therefore, based on the available information the is classified in H.S. 8519.81.99.00 in accordance with G.I.R. #3(b). As this is considered for use with a computer (automatic data processing machine), code 9948 also applies as per CITT decision AP-2001-097.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the

ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours, truly,

M. Bernardi  
Client Services Officer  
Canada Border Services Agency  
Greater Toronto Region  
London Office





Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

*7.0 hrs Zmmis*

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 5E5

March 8, 2007

Attn:

This is in reference to your letter received by the London office dated February 1, 2007, requesting an Advanced Customs Ruling on the tariff classification applicable on  
exported by

Information before the Agency indicates the \_\_\_\_\_ are imported as a replacement part for the \_\_\_\_\_. The unit is not equipped with any enclosures or housing at time of importation. The grommets facilitate the attachment inside the computer itself. Electrical wiring with connectors are attached to the speaker once positioned. The unit is used as a speaker.

**In accordance with General Interpretive Rule 1 of the "General Interpretative Rules for the Harmonized System, the \_\_\_\_\_ are classified 8518.21.00.00. Moreover, the goods meet the definition of "for use in" given in Subsection 2(1) of the Customs Tariff Act and are accorded the benefits of Tariff Item 9948.00.00 upon importations of the goods; the usual GST regulations apply.**

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the \_\_\_\_\_ of the advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for Cadex participants

**Canada**



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

This ruling has been issued under legislative authority 43.1(1) © of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of (D11-11-3) that occurs while the ruling is in effect. Advance Ruling are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute reason to believe for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:  
<http://www.cbsa.asfc.gc.ca/customs/general/amps>

Respectfully,

Zen Mike Muszak  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone Number: (519) 645-5178  
Fax Number: (519) 645-5819

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
451 Talbot Street, 10th floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

June 11, 2010

Dear

This is in reference to a request for an Advance Ruling dated March 16, 2009, for the classification of an

Information submitted by the importer indicates this product; a speaker system that consists of:

This product is provided for in sub-heading 8518.22,

**'Multiple loudspeakers, mounted in the same enclosure**

Therefore, based on the available information the ' is classified under H.S. 8518.22.00.00 in accordance with G.I.R. #1. This product is also eligible for tariff item 9948.00.00 in keeping with the Agency's policy and requirements as outlined in Customs Memorandum D10-14-51.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect

**Canada**



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:

[www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html](http://www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html)

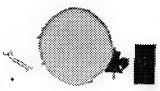
Sincerely,

A handwritten signature in dark ink, appearing to read 'M. Bernardi'.

M. Bernardi  
Senior Officer, Trade Compliance  
London Office, GTA Region

Tel: 519-645-5763 Fax: 519-675-3309

Canada

 Canada Customs  
and Revenue Agency    Agence des douanes  
et du revenu du Canada

Canada Customs & Revenue Agency  
10<sup>th</sup> Floor, 451 Talbot Street  
P.O. Box 5548  
London, Ontario  
N6A 4T9

February 26, 2003

ATTN:

Dear

This letter is in reference to your request received January 28, 2003 in which you are seeking a National Customs Ruling for a speaker set called the

These goods are described as a PC stereo speaker system. These speakers are generally used with a PC however it may also be used with other equipment such as TV, DVD and CD players.

Considering all the information on hand the proper classification of this product is 8518.21.00.00 using General Interpretive Rule # 1. The computer speakers designed "for use in" automatic data processing machines are eligible for tariff item 9948.00.00 when used for that purpose in accordance with Customs Notice N-278.

To ensure the benefits of this NCR at the time of importation, please indicate that you are in possession of this ruling by attaching a copy or by quoting the National Customs Ruling \_\_\_\_\_ in the description field of the Canada Customs coding form B3 or the input ruling reference number field (K160) if you are a CADEX participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with this ruling, you must import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or
- b) File a corrector or refund type adjustment on form B2. You must state on the B2 form that in the event the corrector or refund application is denied, you wish to file a dispute of the decision. Therefore, the B2 must be submitted showing a dual legislative authority: section 32.2(2) for a corrector or section 74(1)(e) for a refund **and** section 60(1) for the dispute.

Please note that the time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2 of the customs Act. For more information on AMPS a web site has been established at  
<<http://www.ccra-adrc.gc.ca/customs/general/menu-e.html>>

Yours truly,

Barry McKeon  
Trade Services Officer  
London Office  
Southern Ontario Region



Canada Customs and Revenue Agency      Agence des douanes et du revenu du Canada

Canada Customs & Revenue Agency  
10<sup>th</sup> Floor, 451 Talbot Street  
P.O. Box 5548  
London, Ontario  
N6A 4T9

February 26, 2003

ATTN:

Dear

This letter is in reference to your request received January 28, 2003 in which you are seeking a National Customs Ruling for a speaker set called the

These goods are described as a powerful four-channel gaming surround sound speaker system. These speakers are generally used with a PC however it may also be used with other equipment such as TV, DVD and CD players.

Considering all the information on hand the proper classification of this product is 8518.21.00.00 using General Interpretive Rule # 1. The computer speakers designed "for use in" automatic data processing machines are eligible for tariff item 9948.00.00 when used for that purpose in accordance with Customs Notice N-278.

To ensure the benefits of this NCR at the time of importation, please indicate that you are in possession of this ruling by attaching a copy or by quoting the National Customs Ruling in the description field of the Canada Customs coding form B3 or the input ruling reference number field (K160) if you are a CADEX participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with this ruling, you must import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or
- b) File a corrector or refund type adjustment on form B2. You must state on the B2 form that in the event the corrector or refund application is denied, you wish to file a dispute of the decision. Therefore, the B2 must be submitted showing a dual legislative

authority: section 32.2(2) for a corrector or section 74(1)(e) for a refund **and** section 60(1) for the dispute.

Please note that the time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs memorandum D11-6-7.

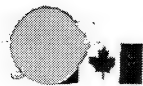
Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2 of the customs Act. For more information on AMPS a web site has been established at  
<<http://www.ccr-aadrc.gc.ca/customs/general/menu-e.html>>

Yours truly,

Barry McKeon  
Trade Services Officer  
London Office  
Southern Ontario Region





Canada Customs and Revenue Agency    Agence des douanes  
et du revenu du Canada

Canada Customs & Revenue Agency  
10<sup>th</sup> Floor, 451 Talbot Street  
P.O. Box 5548  
London, Ontario  
N6A 4T9

February 26, 2003

ATTN:

Dear Ms. Garrick,

This letter is in reference to your request received January 28, 2003 in which you are seeking a National Customs Ruling for a speaker set called the

These goods are described as a powerful high performance multimedia sound system. These speakers are generally used with a PC however it may also be used with other equipment such as TV, DVD and CD players.

Considering all the information on hand the proper classification of this product is 8518.21.00.00 using General Interpretive Rule # 1. The computer speakers designed "for use in" automatic data processing machines are eligible for tariff item 9948.00.00 when used for that purpose in accordance with Customs Notice N-278.

To ensure the benefits of this NCR at the time of importation, please indicate that you are in possession of this ruling by attaching a copy or by quoting the National Customs Ruling in the description field of the Canada Customs coding form B3 or the input ruling reference number field (K160) if you are a CADEX participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with this ruling, you must import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or
- b) File a corrector or refund type adjustment on form B2. You must state on the B2 form that in the event the corrector or refund application is denied, you wish to file a dispute of the decision. Therefore, the B2 must be submitted showing a dual legislative

authority: section 32.2(2) for a corrector or section 74(1)(e) for a refund and section 60(1) for the dispute.

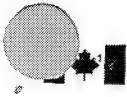
Please note that the time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2 of the customs Act. For more information on AMPS a web site has been established at  
<<http://www.ccr-aadrc.gc.ca/customs/general/menu-e.html>>

Yours truly,

Barry McKeon  
Trade Services Officer  
London Office  
Southern Ontario Region



Canada Customs and Revenue Agency  
Agence des douanes et du revenu du Canada

Canada Customs & Revenue Agency  
10<sup>th</sup> Floor, 451 Talbot Street  
P.O. Box 5548  
London, Ontario  
N6A 4T9

February 26, 2003

ATTN:

Dear :

This letter is in reference to your request received January 28, 2003 in which you are seeking a National Customs Ruling for a speaker set called the

These goods are described as a Travel speaker unit to be used in mobile situations. These speakers are generally used with a PC however it may also be used with other equipment such as TV, DVD and CD players.

Considering all the information on hand the proper classification of this product is 8518.21.00.00 using General Interpretive Rule # 1. The computer speakers designed "for use in" automatic data processing machines are eligible for tariff item 9948.00.00 when used for that purpose in accordance with Customs Notice N-278.

To ensure the benefits of this NCR at the time of importation, please indicate that you are in possession of this ruling by attaching a copy or by quoting the National Customs Ruling in the description field of the Canada Customs coding form B3 or the input ruling reference number field (K160) if you are a CADEX participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with this ruling, you must import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or
- b) File a corrector or refund type adjustment on form B2. You must state on the B2 form that in the event the corrector or refund application is denied, you wish to file a dispute of the decision. Therefore, the B2 must be submitted showing a dual legislative

authority: section 32.2(2) for a corrector or section 74(1)(e) for a refund **and** section 60(1) for the dispute.

Please note that the time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2 of the customs Act. For more information on AMPS a web site has been established at  
<<http://www.ccra-adrc.gc.ca/customs/general/menu-e.html>>

Yours truly,

Barry McKeon  
Trade Services Officer  
London Office  
Southern Ontario Region



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

*file copy*

Customs, Verification & Services  
P.O. Box 5548  
London, Ontario  
N6A 4R3

Re:

February 21, 2003

Dear Ms.:

This is in reference to your letter dated January 21, 2003, in which you requested a National Customs Ruling for:

These high performance speakers are a five-piece surround system with two woofers, micro drivers and four discrete channels delivering holographic sound designed or use with your personal computer.

Based on the available information the

are classified in H.S. 8518.21.00.00 in accordance with G.I.R. 1. Also, these computer speakers, designed "for use in" automatic processing machines are eligible for tariff item 9948.00.00.00, as per Customs Notice N-278, dated April 27, 1999.

To ensure the benefits of this NCR at the time of importation, please indicate that you are in possession of the ruling by attaching a copy or quoting the appropriate in the description field of the Canada Customs Coding form B3 or in the Input Ruling Reference Number field (K160) if you are a Cadex participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with this ruling and then either:

2./

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; **or**
- b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority - s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60(1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an **informal review** of an NCR for goods that have been imported. Further information on the **dispute resolution process** may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act (SIMA) and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2. of the Customs Act. For more information on AMPS a web site has been established at **<<http://www.ccra-adrc.gc.ca/customs/general/menu-e.html>>.**

Yours truly,

Michele Bernardi  
Trade Services Officer  
London Office  
Southern Ontario Region

cc: !

Canada Customs & Revenue Agency  
10<sup>th</sup> Floor, 451 Talbot Street  
P.O. Box 5548  
London, Ontario  
N6A 4T9

January 28, 2003

Attention:

Dear I

This letter is in reference to your request which you are seeking a National Customs Ruling on a product known as a '6052'. The exporter of the subject goods is :

Based on the descriptive literature supplied, this "intended for use in computer multi-media applications" product consists of a computer stereo headset with boom microphone for PC interactive audio. Included with the aforementioned, is an 8' shielded cable with in-line volume control and mute switch for microphone, and fitted with connectors to permit connection to a personal computer.

Referencing General Interpretive Rule 1 made the tariff classification determination of this stereo headset/microphone combination. Heading 85.18 in the Customs Tariff describes "Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets". The ' meets the terms of Heading 85.18. The complete tariff classification being 8518.30.99.00.

In addition to this tariff classification, this product meets the requirement of being physically connected and functionally joined to a host computer in order to qualify as "an article for use in automatic data processing machines and units thereof" under Tariff Item 9948.00.00. Reference is made to the Explanatory Note to Section XVI, Heading 85.18 ( C ) in the Customs Tariff.

To ensure the benefits of this NCR at the time of importation, please indicate that you are in possession of this ruling by attaching a copy or by quoting the National Customs Ruling n the description filed of the Canada Customs coding form B3 or the input ruling reference number field (K160) if you are a CADEX participant.

.../2

-2-

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with this ruling, you must import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or
- b) File a corrector re refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60(1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Measures Act (SIMA) and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2 of the Customs Act. For more information on AMPS, a web site has been established at [www.ccr.gc.ca/customs/general/amps](http://www.ccr.gc.ca/customs/general/amps).

Sincerely,



Peter Hopkins  
Trade Services Officer  
London Office  
Southern Ontario Region

c.c.





Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

January 31, 2003

Dear ]

This is in reference to the letter to our Toronto office dated January 22, 2003 issued by you on behalf of \_\_\_\_\_ requesting a National Customs Ruling on the tariff classification applicable on ]

Based on the information before the Agency the

jz It is also understood that the Speaker system is primarily engineered for the computer industry but can also be connected to other equipment including TV, DVD, CD and other audio systems.

In accordance with General Interpretative Rule 1 of the "General Rules for the Interpretation of the Harmonized system" the \_\_\_\_\_ is classified **8518.21.00.00**. These computer Speakers designed "for use in" automatic processing machines are eligible for tariff item **9948.00.00** when used for that purpose in accordance with Customs Notice N-278 (attached). Paragraph 15 of this Customs Notice states: "Where articles may also be used with goods other than listed goods, the importer must demonstrate the actual end-use and/or provide an end use certification in order to receive the benefits of the tariff". The regular GST rate of 7% also applies.

To ensure the benefits of this National Customs Ruling at the time of importation, please indicate that you are in possession of the ruling by attaching a copy, or by quoting \_\_\_\_\_ in the



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

'description' field of the Canada Customs Coding Form B3, or the input ruling reference number field (K160) if you are a CADEX participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with this ruling, you must import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or
- b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60 (1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2 of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccr-aadrc.gc.ca/customs/general/menu-e.html>.

Sincerely,

Zen Mike Muszak  
Trade-Services Officer  
London Office  
Southern Ontario Region  
Attachment: Customs Notice N-278



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

Customs, Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3

December 31, 2002

Attention:

Re: National Customs Ruling

Dear :

This refers to your request for a National Customs Ruling on an imported product identified as I

The speaker system is manufactured and exported by

The system is  
designed for use with a personal computer and plugs into the back of a CPU.

Supplementary Notes to the Tariff Edition 3 Heading Note 85.18 (B) describes and includes goods of this nature. In accordance with general Interpretive Rule #1 the Speaker System is classified under H.S. tariff classification number **8518.21.00.00**. These computer speakers designed "for use in" automatic data processing machines are eligible for tariff item **9948.00.00** when used for that purpose in accordance with Customs Notice N-278.

*Continued on page 2*



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

(2)

December 31, 2002

To ensure the benefits of this NCR at the time of importation, please indicate that you are in possession of the ruling by attaching a copy or by quoting in the 'description' field of the Canada Customs Coding Form B3 or the input ruling reference number field (K160) if you are a Cadex participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with the ruling, you should import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or
- b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60(1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act (SIMA) and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2. of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccr-aadrc.gc.ca/customs/general/menu-e.html>.

Yours Truly,

David Bolichowski  
Client Services Officer  
London Office  
Southern Ontario Region

Canada



Canada Customs and Revenue Agency    Agence des douanes et du revenu du Canada

Customs, Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3

December 31, 2002

Attention:

Re:            National Customs Ruling

Dear

This refers to your request for a National Customs Ruling on an imported product identified as

The speaker system is manufactured and exported by

The system is designed for use with a personal computer and plugs into the back of a CPU.

Supplementary Notes to the Tariff Edition 3 Heading Note 85.18 (B) describes and includes goods of this nature. In accordance with general Interpretive Rule #1 the Speaker System is classified under H.S. tariff classification number **8518.21.00.00**. These computer speakers designed "for use in" automatic data processing machines are eligible for tariff item **9948.00.00** when used for that purpose in accordance with Customs Notice N-278.

*Continued on page 2*



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

(2)

December 31, 2002

To ensure the benefits of this NCR at the time of importation, please indicate that you are in possession of the ruling by attaching a copy or by quoting \_\_\_\_\_ in the 'description' field of the Canada Customs Coding Form B3 or the input ruling reference number field (K160) if you are a Cadex participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with the ruling, you should import the goods in accordance with the terms of the ruling and then either:

a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or

b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60(1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act (SIMA) and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2. of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccr-aadrc.gc.ca/customs/general/menu-e.html>.

Yours Truly,

David Bolichowski  
Client Services Officer  
London Office  
Southern Ontario Region

Canada



Canada Customs and Revenue Agency  
Agence des douanes et du revenu du Canada

Customs, Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3

December 30, 2002

Attention:

Re: National Customs Ruling

Dear

This refers to your request for a National Customs Ruling on an imported product identified as a )

The Speaker System

The system is designed for use with a personal computer and plugs into the back of a CPU.

Supplementary Notes to the Tariff Edition 3 Heading Note 85.18 (B) describes and includes goods of this nature. In accordance with general Interpretive Rule #1 the Speaker System, ( is classified under H.S. tariff classification number **8518.21.00.00**. These computer speakers designed "for use in" automatic data processing machines are eligible for tariff item **9948.00.00** when used for that purpose in accordance with Customs Notice N-278.

*Continued on page 2*



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

(2)

December 30, 2002

To ensure the benefits of this NCR at the time of importation, please indicate that you are in possession of the ruling by attaching a copy or by quoting in the 'description' field of the Canada Customs Coding Form B3 or the input ruling reference number field (K160) if you are a Cadex participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with the ruling, you should import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; **or**
- b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60(1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act (SIMA) and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2. of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccr-aadrc.gc.ca/customs/general/menu-e.html>.

Yours Truly,

David Bolichowski  
Client Services Officer  
London Office  
Southern Ontario Region





Canada Border Services Agency  
Agence des services frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

October 17, 2006.

Dear

This is in reference to your letter dated September 26, 2006, in which you requested an Advanced Ruling on the tariff classification of the **(Ignitors)**.

Based on the information that you supplied the Agency, the **(Ignitors)** are classified, 9613.80.90.00. This product also meets the requirements of tariff code 9948.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Canada



Canada Border Services Agency  
Agence des services frontaliers du Canada

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site:  
[www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps)

Sincerely,

Romeo Jackson  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone – 519-645-5155 – Fax – 519-645-5819.

Canada



Canada Customs and Revenue Agency  
Agence des douanes et du revenu du Canada

Customs, Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3

December 31, 2002

Attention:

Re: National Customs Ruling

Dear

This refers to your request for a National Customs Ruling on an imported product identified as an

The Speaker System is manufactured and exported by

The system is designed for use with a personal computer and plugs into the back of a CPU.

Supplementary Notes to the Tariff Edition 3 Heading Note 85.18 (B) describes and includes goods of this nature. In accordance with general Interpretive Rule #1 the is classified under H.S. tariff classification number **8518.21.00.00**. These computer speakers designed "for use in" automatic data processing machines are eligible for tariff item **9948.00.00** when used for that purpose in accordance with Customs Notice N-278.

*Continued on page 2*



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

(2)

December 31, 2002

To ensure the benefits of this NCR at the time of importation, please indicate that you are in possession of the ruling by attaching a copy or by quoting \_\_\_\_\_ in the 'description' field of the Canada Customs Coding Form B3 or the input ruling reference number field (K160) if you are a Cadex participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with the ruling, you should import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or
- b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60(1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

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This National Customs Ruling will constitute reason to believe for purposes of section 32.2. of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccr-aadrc.gc.ca/customs/general/menu-e.html>.

Yours Truly,

David Bolichowski  
Client Services Officer  
London Office  
Southern Ontario Region



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N5Y 0A7

January 21, 2010

**Attn:**

This is in reference to your letter received by the London office dated January 6, 2010, requesting an Advanced Customs Ruling on the tariff classification applicable on the

Information before the Agency indicates the \_\_\_\_\_ will be used for both residential and commercial outdoor air conditioning and refrigeration condensers. They are single phase, alternating current motors

S.

In accordance with General Interpretive Rule 1 of the "General Interpretative Rules for the Harmonized System" the \_\_\_\_\_ are classified 8501.40.29.20 where they are named; the usual GST regulations apply.

Since these \_\_\_\_\_ perform a critical function in complete process control for automatically controlling temperature, they qualify for use of tariff Code 9948, tariff item Number, 9948.00.00.

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversion" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the \_\_\_\_\_ of the advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for Cadex participants

**Canada** 



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

This ruling has been issued under legislative authority 43.1(1) © of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of (D11-11-3) that occurs while the ruling is in effect. Advance Ruling are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute reason to believe for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:  
<http://www.cbsa.asfc.gc.ca/customs/general/amps>

Respectfully,

Zen Mike Muszak  
Senior Officer, Trade Compliance  
Canada Border Services Agency  
Greater Toronto Region  
London Office  
Phone Number: (519) 645-5178  
Fax Number: (519) 645-5819

Canada



Canada Customs and Revenue Agency Agence des douanes et du revenu du Canada

Customs, Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3

December 31, 2002

Attention:

Re: National Customs Ruling

Dear

This refers to your request for a National Customs Ruling on an imported product identified as a

The speaker system is manufactured and exported by  
The speaker system consists of:

The system is designed for use with a personal computer and plugs into the back of a CPU.

Supplementary Notes to the Tariff Edition 3 Heading Note 85.18 (B) describes and includes goods of this nature. In accordance with general Interpretive Rule #1 the is classified under H.S. tariff classification number **8518.21.00.00**. These computer speakers designed "for use in" automatic data processing machines are eligible for tariff item **9948.00.00** when used for that purpose in accordance with Customs Notice N-278.

*Continued on page 2*



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

(2)

December 31, 2002

To ensure the benefits of this NCR at the time of importation, please indicate that you are in possession of the ruling by attaching a copy or by quoting in the 'description' field of the Canada Customs Coding Form B3 or the input ruling reference number field (K160) if you are a Cadex participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with the ruling, you should import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or
- b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60(1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act (SIMA) and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

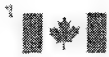
This National Customs Ruling will constitute reason to believe for purposes of section 32.2. of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccr-aadrc.gc.ca/customs/general/menu-e.html>.

Yours Truly,

David Bolichowski  
Client Services Officer  
London Office  
Southern Ontario Region

Canada





Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
451 Talbot Street, 10th floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

February 09, 2009

Dear

This is in reference to a request for an Advance Ruling dated December 09, 2008, for the classification of a

This product allows the input of up to four different instruments or microphones to record jam sessions or shows on location making it ideal for bands on the road.

This product is provided for in heading 85.43, **“Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter”** and also meets the requirements of explanatory note (4), Section XVI, heading 85.43, **“Mixing units, used in sound recording for combining the output from two or more microphones; they are sometimes combined with an amplifier. Audio mixers and equalisers are also included under this heading...”**

Therefore, in accordance with General Interpretive Rule 1, this is classified under H.S. 8543.70.00.00. These goods may be eligible for code 9948, for use in “automatic data processing machines and units thereof” when used for those purposes in accordance with Customs Memorandum D10-14-51.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the “description” field of Form B3, *Canada Customs Coding Form* or in the “input ruling reference number” field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such

Canada



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Agence des services  
frontaliers du Canada

time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:

[www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html](http://www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html)

Sincerely,

A handwritten signature in cursive script, appearing to read 'M. Bernardi'.

Michele Bernardi  
Senior Officer Trade Compliance  
London Office, GTA Region

Tel: 519-645-5763 Fax: 519-675-3309

Canada



Canada Border Services Agency  
Agence des services frontaliers du Canada

*Handwritten:* X rec'd file  
Jan-2007  
MB

Compliance, Verification & Services  
P.O. Box 5548  
London, Ontario  
N6A 4R3

Re:

February 15, 2007

Dear Mr.

This is in reference to your letter dated March 01, 2005 in which you requested an Advance Customs Ruling for a

Information submitted by the importer indicates this product, an adapter allows the user

The adapter includes a power supply, power cord and DVI/USB cable. This item is provided for in heading 85.44, "...and other insulated electric conductors, whether or not fitted with connectors;" Also, the general explanatory notes to section XVI, "Provided they are insulated, this heading covers electric wire, cable and other conductors...."

Therefore, based on the available information the applicable classification is H.S. 8544.42.20.00 in accordance with G.I.R. #1. . These goods may be eligible for code 9948, for use in " automatic data processing machines and units thereof" when used for those purposes in accordance with Customs Notice N278.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours, truly,



M. Bernardi  
Trade Services Officer  
Canada Border Services Agency  
London Office



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
451 Talbot Street, 10th floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

August 22, 2011

Dear

This is in reference to a request for an Advance Ruling dated May 11, 2011, for the classification of a '22" LCD-TV'

This product described as a 22" LCD-TV has 16:9 full HD 1920 x 1080 resolution panel with multiple connectivity options for DVD, Blu-ray players, computers and gaming consoles. This TV is provided for in heading 85.28,

**'...reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.;**

Based on the available information the '22" LCD-TV', is classified in H.S. 8528.72.33.00 in accordance with G.I.R. 1. Although use of classification 9948.00.00 is requested, and the TV has the potential to meet the conditions of this tariff item, the conditions as outlined must actually be fulfilled.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the [redacted] of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:

[www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html](http://www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html)

Sincerely,

A handwritten signature in dark ink, appearing to read 'M. Bernardi', is written over a light blue circular stamp.

M. Bernardi  
Senior Officer, Trade Compliance  
London Office, GTA Region

Canada



Canada Border Services Agency  
Agence des services frontaliers du Canada

3.5

Compliance, Verification & Services  
P.O. Box 5548  
London, Ontario  
N6A 4R3

Re:

August 22, 2006

Dear I

This is in reference to your letter dated June 05, 2006 in which you requested an Advance Customs Ruling for a,

Information submitted by the importer indicates this product, that allows you to record your favourite TV shows and burn to DVD, creating custom audio playlists and sharing customs slide shows on disc with audio, edit and enhance images. This “  
is provided for in heading 85.28, “Reception apparatus for television....

Therefore, based on the available information the applicable classification for the  
is H.S. 8528.12.99.90 in accordance with G.I.R. #1. This product may be eligible for tariff item 9948.00.00 when used for those purposes in accordance with Customs Notice N-278.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the  
of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the “description” field of Form B3, *Canada Customs Coding Form* or in the “input ruling reference number” field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA

issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours, truly,

M. Bernardi  
Trade Services Officer  
Canada Border Services Agency  
London Office



35



**Canada Border Services Agency**  
**Agence des services frontaliers du Canada**

Compliance, Verification & Services  
P.O. Box 5548  
London, Ontario  
N6A 4R3

Re:

January 12, 2006

Dear

This is in reference to your letter dated November 16, 2005 in which you requested an Advance Customs Ruling for an,

Information submitted by the importer indicates this product, described, as an entertainment PC

This Entertainment PC is provided for in heading 85.28, "Reception apparatus for television...."

Therefore, based on the available information the applicable classification is H.S. 8528.12.99.90 in accordance with G.I.R. #1. This product may be eligible for tariff item 9948.00.00 when used for those purposes in accordance with Customs Notice N-278.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

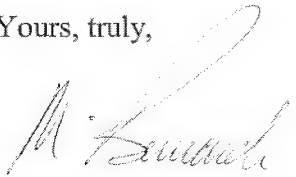
This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must

be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours, truly,



M. Bernardi  
Trade Services Officer  
Canada Border Services Agency  
London Office



Canada Border Services Agency  
Agence des services frontaliers du Canada

Compliance, Verification & Services  
P.O. Box 5548  
London, Ontario  
N6A 4R3

## REPLACEMENT RULING

Re:

April 06, 2005

Dear

This is to replace Advance Ruling, File # \_\_\_\_\_ dated September 24, 2004. This is in reference to your letter dated September 03, 2004 in which you requested an Advance Customs Ruling for

The information submitted by the importer indicates this portable digital video recorder has television recording and scheduling capabilities, as well as audio, photo and data storage in one pocket-sized device. You can record TV shows and movies directly from the TV, VCR or satellite receiver. At the same time you can watch videos, view photos on a large LCD screen, listen and record music, transfer photos from a digital camera and data files from your computer.

This product meets the technical requirement of heading 85.28 "Video monitors whether or not incorporating radiobroadcast receivers or sound or video recording or reproducing apparatus," and the explanatory notes to section XVI.

Therefore, based on the available information these \_\_\_\_\_  
re classified in H.S. 8528.21.94.00 in accordance with G.I.R. #1.  
These goods may be eligible for code 9948, for use in "automatic data processing machines and units thereof" when used for those purposes in accordance with Customs Notice N278.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the \_\_\_\_\_ of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours, truly,

M. Bernardi  
Trade Services Officer  
Canada Border Services Agency  
London Office



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

*[Handwritten mark]*

Trade Operations Division  
451 Talbot Street, 10<sup>th</sup> floor  
London, Ontario  
N6A 5E5

December 07, 2012

Attention:

Dear

This is in reference to your letter dated November 09, 2012 issued on behalf of \_\_\_\_\_ requesting a National Customs Ruling on the \_\_\_\_\_ that will be exported by \_\_\_\_\_

Information before the Agency indicates the \_\_\_\_\_ is a portable multimedia device that can play music, video games as well as run applications ranging from the internet browsers to utilities.

It can be connected to another automatic processing machine (PC) through a USB port (by USB Cable) to sync data between the two devices.

Since the \_\_\_\_\_ has numerous functionalities that are listed in various headings in the Customs Tariff that merit equal consideration, it is classified accordingly.

**In accordance with General Interpretative Rules 3 (c) of the "General Interpretative Rules for the Harmonized System, Legal Notes 5 to Chapter 84 and the Explanatory Notes to Section XVI, Heading 8521, the \_\_\_\_\_ is classified 8521.90.90.00 ;the regular GST also applies**

**Special Classification Provisions – Commercial, Tariff Item 9948.00.00 (code 9948) may apply to these goods. However, while proof of end use is not required at time of importation, the importer must be able to demonstrate, when asked, that the criteria of conditional relief have been met.**

**\*\*\* Certificates or records of actual use must be obtained and readily available for inspection by an officer. \*\* Please refer to Customs Memorandum D10-14-51.**

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Services Agency

Agence des services  
frontaliers du Canada

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.ccsa.gc.ca/customs/general/amps](http://www.ccsa.gc.ca/customs/general/amps)

Respectfully,

Zen Mike Muszak  
Senior Officer, Trade Operations Division,  
Canada Border Services Agency,  
Greater Toronto Region,  
London Office  
Phone Number: (519) 645-5178  
Fax Number: (519) 645-5819

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
451 Talbot Street, 10<sup>th</sup> floor  
London, Ontario N6A 5C9

June 14, 2011

Dear Sir or Madam:

**Re: Tariff Classification Advance Ruling**

This is in response to a request filed on your behalf by \_\_\_\_\_, for an Advance Ruling on the tariff classification of the \_\_\_\_\_ exported from \_\_\_\_\_.

You are also seeking confirmation that this article qualifies for the benefits of tariff item 9948.00.00.

IMPORTER BN AND RM(S):	
TRS Number:	
Classification Number:	8518.22.00.00
Effective Date:	June 14, 2011

**Product Description**

This is a wireless, portable, rechargeable speaker for use with laptop computers,

It

**Analysis and Justification**

Heading 85.18 of the Customs Tariff provides for, inter alia, "loudspeakers, whether or not mounted in their enclosures". Within the heading, suppressed subheading 8518.22 provides for multiple loudspeakers mounted in the same enclosure. As this (speakers) mounted in the same housing, it is appropriately included within this subheading.

**Decision**

The \_\_\_\_\_ is classified under HS number 8518.22.00.00 in accordance with General Interpretive Rule #1 of the Customs Tariff.

With respect to tariff item 9948.00.00, while the \_\_\_\_\_ has the potential to meet the condition(s) specified by this tariff item, the condition(s) as outlined in the tariff item *must actually be fulfilled*. Importers must be prepared to provide, upon request by the Agency, a certificate or



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Services Agency

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record completed by the actual user of the goods confirming that all of the conditions of the tariff item have been met.

### Legislative /Administrative References

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. It will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented, all conditions in the ruling have been met and the ruling has not been modified, revoked, revised, or cancelled. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the Advance Ruling be modified or revoked as of the date of the change.

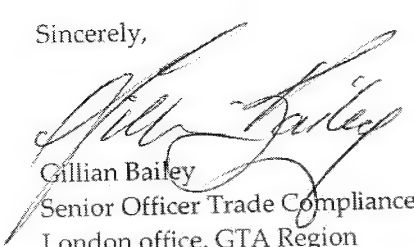
Importers should quote the Advance Ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the Advance Ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this Advance Ruling, you may file a dispute notice under 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in paragraphs 37 – 52 of the CBSA's Memorandum D11-11-3.

This Advance Ruling is considered 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html)

Sincerely,



Gillian Bailey

Senior Officer Trade Compliance

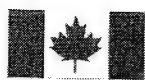
London office, GTA Region

Tel: (519) 675-2843 Fax: (519) 675-3309

cc'



30



Canada Border Services Agency  
Agence des services frontaliers du Canada

Compliance, Verification & Services  
P.O. Box 5548  
London, Ontario  
N6A 4R3

Re:

December 16, 2005

Dear

This is in reference to your letter dated October 24, 2005 in which you requested an Advance Customs Ruling for ‘

The information submitted by the importer indicates this system is a powered subwoofer with two stereo satellites. It is designed for use with DVD'S, CD'S, MP3 Players or VCR'S but are not for computer use. This speaker system meets the technical requirements of heading 85.18 and explanatory note (B) to Section XVI.

Therefore, based on the available information these speakers are classified in H.S. 8518.22.00.00 in accordance with G.I.R. #1. The speakers may also qualify for tariff item 9948.00.00.00, if used in accordance with Customs Notice 278.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the “description” field of Form B3, *Canada Customs Coding Form* or in the “input ruling reference number” field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must

be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours, truly,

M. Bernardi  
Trade Services Officer  
Canada Border Services Agency  
London Office



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Operations Division  
451 Talbot Street, 10<sup>th</sup> floor  
London, Ontario  
N6A 5E5

Attention:

November 09, 2012

Dear

This in reference to your original letter of October 24, 2012 issued on behalf of  
requesting an Advance Ruling on the that will be  
exported by

Information before the Agency the "is a multimedia device  
(computer) that has the capabilities to play music, video, games, as well as run applications ranging  
from internet browsers to utilities"; it also has internet connectively capabilities.

In accordance with General Interpretative Rules 1 of the "General Interpretative Rules for  
the Harmonized System, Subsection 2 (1) of the Custom Tariff, Subsection 40(1) of the  
Customs Act. Section 3 of the Imported Goods Records Regulations, and the Explanatory  
Notes to Section XVI, Heading 8471, the is  
classified 8471.30.00.00 the usual GST regulations apply.

Special Classification Provisions-Commercial, Tariff Item 9948.00.00 (Code 9948) may apply  
to these goods. However, while proof of end use is not required at time of Importation, the  
importer must be able to demonstrate, when asked, that the criteria of conditional relief has  
been met.

\*\*\*\*Certificates or records of actual use must be obtained and readily available for  
inspection by an officer.\*\*\*Please refer to Customs Memorandum D10-14-51.

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 Agence des services frontaliers du Canada

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.ccr.ca/customs/general/amps](http://www.ccr.ca/customs/general/amps)

Respectfully,

Zen Mike Muszak  
 Senior Officer, Trade Operations Division,  
 Canada Border Services Agency  
 Greater Toronto Region  
 London Office  
 Phone Number : (519) 645-5178  
 Fax Number : (519) 645-5819

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Operations Division  
451 Talbot Street, 10<sup>th</sup> floor  
London, Ontario  
N6A 5E5

Attention:

November 08, 2012

Dear :

This in reference to your original letter of October 18, 2012 issued on behalf of  
requesting an Advance Ruling on the  
that will be exported by

Information before the Agency is an external DVD drive that allows a user to read and  
write to DVD or CD disks, while connected to a computer via a universal serial bus (USB) cable; it  
transfers data from the and the PC (Personal Computer) for later retrieval should your  
computer crash.

**In accordance with General Interpretative Rules 1 of the "General Interpretative Rules for  
the Harmonized System, Subsection 2 (1) of the Custom Tariff, Subsection 40(1) of the  
Customs Act. Section 3 of the Imported Goods Records Regulations, and the Explanatory  
Notes to Section XVI, Heading 8471, the  
is classified 8471.70.00.90 the usual GST regulations apply.**

**Special Classification Provisions-Commercial, Tariff Item 9948.00.00 (Code 9948) may apply  
to these goods, as this item is attached (not permanently) to a computer is considered to  
be committed by design to be used only with a computer.**

**However, while proof of end use is not required at time of Importation, the importer must be  
able to demonstrate, when asked, that the criteria of conditional relief has been met.  
Certificates or records of actual use must be obtained and readily available for inspection by  
an officer.\*\*\*Please refer to Customs Memorandum D10-14-51.**

**Canada**



Canada Border  
 Services Agency      Agence des services  
 frontaliers du Canada

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps)

Respectfully,

Zen Mike Muszak  
 Senior Officer, Trade Operations Division,  
 Canada Border Services Agency  
 Greater Toronto Region  
 London Office  
 Phone Number :( 519) 645-5178  
 Fax Number :( 519) 645-5819

Canada



Canada Border Services Agency  
Agence des services frontaliers du Canada

Trade Operations Division  
451 Talbot Street, 10th floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

February 25, 2013

Dear [redacted]

This is in reference to a request for an Advance Ruling dated October 30, 2012 for the classification of a

Information submitted by the importer indicates this product described as a self-inking black printer ribbon cartridge is designed specifically for various models of the  
This cartridge meets the requirements of heading 96.12

**'Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges;....'**

Based on the available information the 'Printer Ribbon Cartridge' is classified in H.S. 9612.10.90.00 in accordance with G.I.R. #1. Also H.S. 9948.00.00 may apply if the conditions as outlined in the tariff classification are fulfilled.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the [redacted]  
of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

**Canada**



Canada Border  
Services Agency      Agence des services  
frontaliers du Canada

Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:

[www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html](http://www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html)

Sincerely,

A handwritten signature in dark ink, appearing to read "M. Bernardi", is written over a light blue horizontal line.

M. Bernardi  
Senior Officer, Trade Operations  
London Office, GTA Region  
Tel: 519-645-5763      Fax: 519-675-3309

Canada





Canada Border Services Agency  
Agence des services frontaliers du Canada

25/03  
5.80

Compliance, Verification & Services  
P.O. Box 5548  
London, Ontario  
N6A 4R3

Re: 1

May 18, 2005

Dear I

This is in reference to your letter dated May 02, 2005 in which you requested an Advance Customs Ruling for the

Information submitted by the importer indicates this rack mount kit is designed

This item meets the technical requirements to heading 83.02, and the general explanatory notes to section XVI.

Therefore, based on the available information the applicable classification is H.S. 8302.50.00.10 in accordance with G.I.R. #1. . These goods may be eligible for code 9948, for use in "automatic data processing machines and units thereof" when used for those purposes in accordance with Customs Notice N278.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours, truly,

M. Bernardi  
Trade Services Officer  
Canada Border Services Agency  
London Office

85



Canada Border Services Agency  
Agence des services frontaliers du Canada

Customs, Verification & Services  
P.O. Box 5548  
London, Ontario  
N6A 4R3

Re:

December 03, 2004

Dear

This is in reference to your letter dated November 16, 2004 in which you requested an Advance Customs Ruling for an

Information submitted by the importer indicates this product is designed to provide  
lata cartridges and is compatible only with the

This item is provided for in heading 39.26,  
"Other articles of plastics....." of the Customs Tariff.

Therefore, based on the available information the applicable classification is H.S.  
3926.90.90.99 in accordance with G.I.R. #1. As this product is considered for use with a  
computer (automatic data processing machine) as per Customs Notice 278, code 9948  
may also apply.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate  
the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the  
commercial invoice, in the "description" field of Form B3, *Canada Customs Coding  
Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours, truly,

M. Bernardi  
Trade Services Officer  
Canada Border Services Agency  
London Office



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

PROTECTED B

September 21, 2017

**Subject: Tariff Classification Advance Ruling**

Dear :

This is in response to a request submitted on your behalf by  
for an advance ruling on the tariff classification of the  
This product is exported from .

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8507.60.90.00</b>
<b>Effective Date:</b>	<b>September 21, 2017</b>

**Product Description**

This is a lithium-ion, rechargeable battery that is used

**Analysis and Justification**

Heading 85.07 of the *Customs Tariff* provides for electric accumulators, also known as batteries. Within the heading, subheading 8507.60 specifically names lithium-ion accumulators. The good at issue as a lithium-ion battery, is appropriately classified in subheading 8507.60.

You have requested that the be given consideration under tariff item 9948.00.00, which provides relief of duties on articles “for use in” a good enumerated in the tariff item; included in this listing are automatic data processing machines. Subsection 2(1) of the *Customs Tariff* defines the term “for use in” as meaning the goods must be wrought or incorporated into, or attached to, goods identified in this tariff item; the Canada Border Services Agency’s Memorandum D10-14-51 provides further guidance with regard to the term “for use in”. The Canadian International Trade Tribunal has established that the term “attached to” within the “for use in” definition requires that the article be functionally joined to a host good listed in 9948.00.00. To satisfy the functionally joined standard, the article must be connected to the host good and must enhance, contribute to, or complement the function of the good or to provide the host good with additional capabilities.

Canada

PROTECTED B

Although \_\_\_\_\_ are not classified as automatic data processing machines (ADPs) in heading 84.71, for the purposes of tariff item 9948.00.00, they meet the requirements of ADPs as per Note 5 to Chapter 84. \_\_\_\_\_ and \_\_\_\_\_ contributes to the function of the smartphone by providing it with the power to operate. Therefore, the \_\_\_\_\_ meets the functionally joined standard.

## Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the *Customs Tariff* states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

The \_\_\_\_\_ is classified 8507.60.90.00 by application of General Interpretative Rules 1 and 6.

This product may be eligible for the benefits of tariff item 9948.00.00 but will be subject to all requirements specified in Memorandum D11-8-5, *Conditional Relief Tariff Items*, including proof of actual use and the reporting of diversions from the qualifying use, in order to receive its benefits.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

PROTECTED B

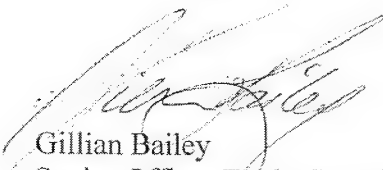
Please be advised that the goods covered by this advance ruling are provided for in a specific tariff provision that is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1. In the event that you have been classifying these goods elsewhere in the tariff, you are obligated to self-correct. See Memorandum D11-6-6 for information on self-correction/self-adjustment.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

**Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Gillian Bailey  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London Ontario N5Y 0A7

Telephone: 519-675-2843  
Facsimile: 519-675-3309  
E-mail address: [gillian.bailey@cbsa-asfc.gc.ca](mailto:gillian.bailey@cbsa-asfc.gc.ca)

c.c.:



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Attn: M

Compliance Verification and Services  
P.O. Box 5548  
London, ON (N6A - 4R3)

15 February 2005

**RE: TARIFF CLASSIFICATION ADVANCE RULING**

Dear :

This letter is in response to your request, dated 09 September 2004, for an Advance Ruling for the correct Harmonized System tariff classification of a ‘  
on behalf of your  
The item is assembled in .

Based on the information and sample submitted with your request, this battery.

Because it is “rechargeable”, it is an “electric accumulator”, as opposed to a “primary cell”, and, as such, is provided for in Heading 85.07 of the Canadian Customs Tariff. Paragraph 1 of the General Explanatory Note to Heading 85.07 (p. 1631, 3<sup>rd</sup>. ed.) confirms that such goods are classifiable in this Heading. This product is considered to be, when in use, “physically connected and functionally joined to a computer”, and, as such, is “for use in an automatic data processing machine”.

Therefore, as per General Interpretive Rules 1 and 6, and Canadian Rule 1, for classification under the Harmonized System, the  
is classified under Harmonized System classification number **8507.80.90.00** of the Tariff. Furthermore, this product is granted the benefits of Tariff Item **9948.00.00**, rendering it duty-free Most-Favoured-Nation Tariff Treatment.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the  
of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1; the commercial invoice; in the “description” field of Form B3, *Canada Customs Coding Form*; or in the “input ruling reference number” field (K160) for CADEX participants.

**Canada**





Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

This ruling has been issued under legislative authority 43.1(1)(c) of the Customs Act. The CBSA (Canada Border Services Agency) will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods **must** be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps)

Sincerely,

R.C. (Rod) Burden  
Client Services Officer  
Compliance Verification and Services  
Greater Toronto Area Region, London  
Canada Border Services Agency  
Tel: 519-675-3155 / Fax: 519-675-3309

Canada 



Canada Border Services Agency  
Agence des services frontaliers du Canada

Compliance Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3  
519-645-3854

October 27, 2006

Dear :

This refers to your request for an Advance Ruling for a product identified as a  
which is manufactured and exported to Canada

This long narrow nickel metal hydride rechargeable battery with wired electrical plug is designed to fit into a Electric accumulators are named in the tariff. Explanatory Notes to the Tariff Edition 3, Heading 85.07 describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8507.80.90.00**. Tariff item 9948.00.00 is applicable.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Where specific tariff provision was available to the importer prior to receiving a ruling, that tariff provision provides the importer with 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). In this case my ruling simply confirmed what is already clear in the legislation. You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours Truly,

David Bolichowski  
Client Services Officer

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

CBSA/ASFC  
Compliance Verification & Services  
451 Talbot St., 10<sup>th</sup> Floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

Attention:

February 16, 2012

Dear

This letter is to advise that your tariff classification advance ruling has been updated as a result of the Amendments to the 2012 Customs Tariff.

Product: Battery

Original Tariff Classification: 8507.80.90.00 with tariff item 9948.00.00  
Original

Amended Tariff Classification: **8507.60.90.00 with tariff item 9948.00.00**  
Amended

Importers who do not agree with an advance ruling must continue to import goods according to the ruling. You have 90 days from the date of this amended advance ruling to request a review under subsection 60(2) of the Customs Act.

Written information addressed directly to the importer or agent that provides specific information on how goods should be declared is considered 'reason to believe' for the purpose of section 32.2 of the Customs Act.

Declarations made contrary to a ruling are incorrect declarations that must be corrected by filing self-adjustments under section 32.2 of the Customs Act. Failing to correct incorrect declarations within 90 days of reason to believe a declaration is incorrect may result in assessment of an administrative monetary penalty.

If you would like to discuss this matter further, please do not hesitate to contact me at (519) 645-5763.

Regards,

A handwritten signature in cursive script, appearing to read 'M. Bernardi', is written over a horizontal line.

Michele Bernardi  
Senior Trade Officer  
Compliance Verification and Services  
London Office, Greater Toronto Area Region  
Canada Border Services Agency

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

File + Cop  
T/6h/5  
Closed  
Feb 2/07

CBSA/ASFC  
Customs Verification & Services  
451 Talbot St., 10<sup>th</sup> Floor  
London, Ontario  
N6A 4R3

Attention:

February 2, 2007

Dear

This is in reference to your request dated November 18, 2005 in which requested an Advance Ruling on the tariff classification of battery back-up

Based on the literature submitted battery back-up 1 a rechargeable lithium ion battery. This battery meets the requirements of heading 85.07 and is therefore classified under number **8507.80.90.00**, as other accumulators in accordance with GIR 1. This battery also qualifies for use with tariff code **9948.00.00**.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary



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Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca/customs/general/amps](http://www.cbsa-asfc.gc.ca/customs/general/amps)

Sincerely,

Terry Muszak  
Compliance Verification Officer  
Compliance Verification and Services  
London Office  
Greater Toronto Area Region  
Canada Border Services Agency  
Tel. 519 645-5145



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

TREX#

Trade Operations Division  
451 Talbot Street, 10<sup>th</sup> floor  
London, Ontario  
N6A 5E5

July 19, 2012

Attention:

Dear

This is in reference to your letter dated May 30, 2012 issued on behalf of \_\_\_\_\_ requesting a  
National Customs Ruling on the \_\_\_\_\_ that will be exported by \_\_\_\_\_

Information before the Agency indicates the \_\_\_\_\_ is a device that will be used to enable a user's  
computer to place internet based (high speed) telephone calls once plugged into the USB port of a  
computer; the other end is plugged into any standard conventional phone.

This unit does not meet the definition of a machine (no moving parts); it does meet the definition of an  
apparatus and is classified accordingly.

**In accordance with General Interpretative Rules 1 of the "General Interpretative Rules for the  
Harmonized System, Legal Notes 5(c)(i)(ii)(iii) and (D) (ii) to Chapter 84 and Explanatory Note  
(G) to Section XVI, Heading 8517, the \_\_\_\_\_ is classified 8517.69.10.00; the regular GST  
also applies**

**Special Classification Provisions-Commercial, Tariff Item 9948.00.00 (Code 9948) is applicable,  
as the \_\_\_\_\_ is considered an article for use with an automatic data processing machine; it  
has no other use.**

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Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the ' of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.ccr.ca/customs/general/amps](http://www.ccr.ca/customs/general/amps)

Respectfully,

Zen Mike Muszak  
Senior Officer, Trade Operations Division,  
Canada Border Services Agency,  
Greater Toronto Region,  
London Office  
Phone Number: (519) 645-5178  
Fax Number: (519) 645-5819

Canada



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4.0

Customs Verification and Services  
451 Talbot Street, 10th floor  
N6A 4R3  
London, Ontario  
(519) 645-5843

Attn.:

November 30, 2006

This is in reference to your letter dated October 23, 2006, in which you requested an Advance Ruling on the tariff classification of the Digital Photo Frame to be shipped from      It is noted that this request has been filed on your behalf by

Based on descriptive literature and a visual analysis of the sample submitted, this product includes a

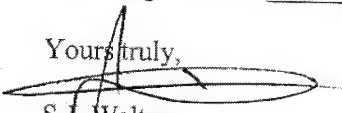
It also plays MP3 music. In accordance with General Interpretative Rule #1 and Explanatory Note (B) to Heading 85.21, it is classified under H.S. No. 8521.90.90.00 as a video reproducing apparatus. The benefit of tariff code 9948 also applies to this product that is imported with a USB cable. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Yours truly,

  
S.J. Walters

Client Services Unit  
London Office, GTA Region

c.c.

**Canada**





Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance and Verification Services  
451 Talbot St., 10<sup>th</sup> Floor,  
P. O. Box 7850,  
London, Ont.  
N6A 5C9

June 6, 2007

Attention:

**Subject: Advance Ruling Request for an**

Dear :

This letter is in reference to your request for an Advance Ruling on the subject Digital Photo Frame.  
this product from

Based on the technical literature supplied with your request, the subject Digital Photo Frame is called a

For the purposes of Tariff Classification, reference is made to Heading Note 85.21 (B) as an inclusion note for video reproducing apparatus of this type. Additional reference is made to General Rule for Interpretation #1 which provides the basis for determining the Tariff Classification of 8521.90.90.00. The additional request for consideration to use Tariff Code 9948 to be used with the determined Tariff Classification has been granted here based on the fact that the USB drive is functionally joined to the host unit for operational purposes.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of form B3, Canada Customs Coding Form or in the "input ruling reference number" field of (K160) for CADEX participants.

.../2

**Canada**



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Services Agency

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-2-

The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of the issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advanced Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute “reason to believe” for the purposes of Section 32.2 of the Customs Act and the CBSA’s Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Sincerely,

Peter Hopkins  
Senior Trade Compliance Officer  
Greater Toronto Region,  
London Office

c.c.

Canada



Compliance, Verification and Services  
PO Box 7850  
London, ON  
N5Y 0A7  
(519) 645-5843

Attn.:

June 28, 2007

This is in reference to your letter dated June 6, 2007, in which you requested an Advance Ruling on the tariff classification of the

It is noted that this request has been filed on your behalf by

Descriptive literature indicates that this product is designed for storing and displaying digital photos or video.

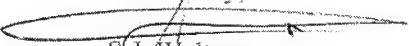
2. In accordance with General Interpretative Rule #1 and the Explanatory Notes to Heading 85.21, it is classified under H.S. No. 8521.90.90.00 as video reproducing apparatus. The benefit of tariff code 9948 is applicable. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Yours truly,

  
S.J. Walters  
Client Services Unit  
London Office  
GTA Region

c.c.



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance, Verification and Services  
PO Box 7850  
London, Ontario N5Y 0A7  
(519) 645-5843

October 30, 2007

This is in reference to your letter dated October 19, 2007, in which you requested an Advance Ruling on the tariff classification of the

This request has been filed on your behalf by

Descriptive literature submitted with your request indicates that this product is a portable digital photo viewer capable of storing and displaying digital pictures through direct downloading.

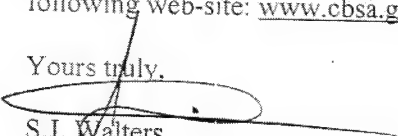
In accordance with General Interpretative Rule #1, the Explanatory Notes to Heading 85.21, and precedence on file, it is classified under H.S. No. 8521.90.90.00. The benefit of tariff code 9948 is applicable when the conditions of Memorandum D10-14-51 are satisfied. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

  
S.J. Walters  
Client Services Unit  
London Office  
GTA Region

c.c.

Canada



Canada Border Services Agency  
Agence des services frontaliers du Canada

## REPLACEMENT RULING

Trade Compliance Division  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

Re:

January 09, 2008

Dear

This is to advise you that Advanced Ruling ' ' has been replaced.

The original ruling was issued on December 07, 2007 in reference to your letter dated October 23, 2007 in which you requested an Advance Customs Ruling for an

Information submitted by the importer indicates this digital multi media device features video recording, video playback, photo viewer, PDF viewer and high transfer rate for copying and downloading.

This product is provided for in heading 85.21, "-Video recording or reproducing apparatus, whether or not incorporating a video tuner," and meets general explanatory note (a), paragraph 2 to Section XVI.

Therefore, based on the available information the  
is classified in H.S. 8521.90.90.00 in accordance with G.I.R. #1. This product is eligible for tariff item 9948.00.00 when used for those purposes in accordance with D10-14-51.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the  
of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the

commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa.gc.ca/trade-commerce/amps/menu-eng](http://www.cbsa.gc.ca/trade-commerce/amps/menu-eng).

Yours truly,

M. Bernardi  
Trade Services Officer  
Canada Border Services Agency  
Greater Toronto Region  
London Office



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, ON  
N5Y 0A7  
(519) 645-5843

Attn.:

May 22, 2008

This is in reference to your letter dated April 10, 2008, in which you requested an Advance Ruling on the tariff classification of the

Descriptive literature indicates that these products are photo displays (that allow for the viewing of digital pictures and video.

In accordance with General Interpretative Rule #1 and the Explanatory Notes to Heading 85.21, they are classified under H.S. No. 8521.90.90.00 as video reproducing apparatus. Also, the benefit of tariff code 9948 is applicable when the conditions outlined in Memorandum D10-14-51 have been met. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

S.J. Walters  
Client Services Unit  
London Office  
GTA Region



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, ON  
N5Y 0A7  
(519) 645-5843

Attn.:

May 22, 2008

This is in reference to your letter dated April 10, 2008, in which you requested an Advance Ruling on the tariff classification of the

Descriptive literature indicates that these products are photo displays that allow for the viewing of digital pictures and video. They also play MP3 music through built-in speakers.

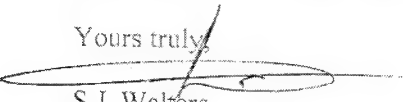
In accordance with General Interpretative Rule #1 and the Explanatory Notes to Heading 85.21, they are classified under H.S. No. 8521.90.90.00 as video reproducing apparatus. Also, the benefit of tariff code 9948 is applicable when the conditions outlined in Memorandum D10-14-51 have been met. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

  
S.J. Walters  
Client Services Unit  
London Office, GTA Region

Canada





Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, ON  
N5Y 0A7  
(519) 645-5843

May 29, 2008

This is in reference to your letter dated April 17, 2008, in which you requested an Advance Ruling on the tariff classification of the Digital Picture Frame, It is noted that this request has been filed on your behalf by

Descriptive literature indicates that this product is designed to store and display digital photos and play video files, as well as audio (MP3). In accordance with General Interpretative Rule #1 and the Explanatory Notes to Heading 85.21, it is classified under H.S. No. 8521.90.90.00 as video reproducing apparatus. Note that tariff code 9948 is applicable to this model as it is equipped with a USB port PC connection, thereby meeting the requirements outlined in Memorandum D10-14-51. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

S.J. Walters  
Client Services Unit  
London Office  
GTA Region

c.c.



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, ON  
N5Y 0A7  
(519) 645-5843

Attn.:

May 22, 2008

This is in reference to your letter dated April 10, 2008, in which you requested an Advance Ruling on the tariff classification of the

Descriptive literature indicates that these products are photo displays that allow for the viewing of digital pictures.

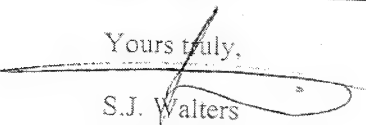
In accordance with General Interpretative Rule #1 and the Explanatory Notes to Heading 85.21, they are classified under H.S. No. 8521.90.90.00. Also, the benefit of tariff code 9948 is applicable when the conditions outlined in Memorandum D10-14-51 have been met. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

  
S.J. Walters  
Client Services Unit  
London Office, GTA Region

Canada

Trade Compliance Division  
PO Box 7850  
London, ON  
N5Y 0A7  
(519) 645-5843

May 29, 2008

This is in reference to your letter dated April 17, 2008, in which you requested an Advance Ruling on the tariff classification of the Digital Photo Frame, It is noted that this request has been filed on your behalf by

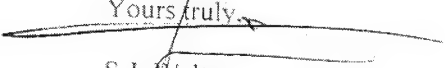
Descriptive literature indicates that this product is designed to store and display digital photos and play video files, as well as audio (MP3). In accordance with General Interpretative Rule #1 and the Explanatory Notes to Heading 85.21, it is classified under H.S. No. 8521.90.90.00 as video reproducing apparatus. Note that tariff code 9948 is applicable to this model as it is equipped with a USB port PC connection, thereby meeting the requirements outlined in Memorandum D10-14-51. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

  
S.J. Walters  
Client Services Unit  
London Office  
GTA Region

c.c.



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, ON  
N5Y 0A7  
(519) 645-5843

June 25, 2008

This is in reference to your letter dated June 6, 2008, in which you requested an Advance Ruling on the tariff classification of the

It is noted that this request has been filed on your behalf by

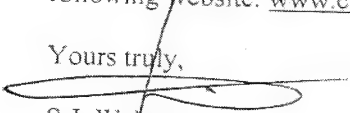
Descriptive literature indicates that these products are designed to store and display digital photos. Features include multimedia slide show, MP3 playback, integrated speakers, clock, calendar, and alarm. In accordance with General Interpretative Rule #1, the Explanatory Notes to Heading 85.21, and precedence on file, they are classified under H.S. No. 8521.90.90.00 as video reproducing apparatus. Note that tariff code 9948 is applicable to these models equipped with a USB-PC connection cable, provided that all of the requirements outlined in Memorandum D10-14-51 are satisfied. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

  
S.J. Walters  
Client Services Unit  
London Office  
GTA Region

c.c. ]



Canada Border Services Agency  
Agence des services frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, ON  
N5Y 0A7  
(519) 645-5843

December 3, 2008

This is in reference to your letter dated October 22, 2008, in which you requested an Advance Ruling on the tariff classification of the

Descriptive literature indicates that this product is an photo display that allows the user to view digital pictures, slide shows, and video, all loaded via memory card or direct PC/USB connection.

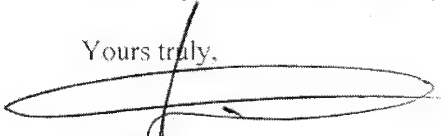
In accordance with General Interpretative Rule #1 and the Explanatory Notes to Heading 85.21, it is classified under H.S. No. 8521.90.90.00. Also, the benefit of tariff code 9948 is applicable as the conditions outlined in Memorandum D10-14-51 appear to have been met, based on the information provided with your submission. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

  
S.J. Walters  
Client Services Unit  
London Office  
GTA Region

c.c.:

Canada



Canada Border Services Agency  
Agence des services frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, Ontario N5Y 0A7  
(519) 645-5843

Attn.:

June 24, 2009

This is in reference to your request for an Advance Ruling on the tariff classification, and with respect to the admissibility under tariff code 9948, of the Digital Photo Frame,  
It is noted that this request has been filed on your behalf by

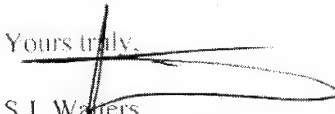
In accordance with General Interpretative Rule #1 and Explanatory Note (B) to Heading 85.21, it is classified under H.S. No. 8521.90.90.00 as video reproducing apparatus. Also, it is eligible for the benefits of tariff code 9948 as the requirements outlined in Memorandum D10-14-51 are satisfied in this case. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

  
S.J. Waters  
Client Services Unit  
London Office  
GTA Region

c.c.

**Canada**



Canada Border  
Services Agency    Agence des services  
frontaliers du Canada

Trade Compliance Division  
451 Talbot Street, 10<sup>th</sup> Floor  
PO Box 7850  
London, Ontario  
N5Y 0A7

June 13, 2011

Dear Sir or Madam:

This is in reference to a request for an Advance Ruling dated February 22, 2011 for the classification of a  
submitted on your behalf by

This product is supplied by

The main function of this high definition personal video recorder is to record video. General Explanatory Note (A) to Heading 85.21 of the Customs Tariff provides for goods of this nature. Accordingly, this  
is classified under 8521.90.90.00 by application of General Interpretive Rule

1.

The Agency's policy on tariff item 9948.00.00 is outlined in Customs Memorandum D10-14-51. This HD PVR is attached to a personal computer through a USB port and it enhances the computer by allowing it to play the stored videos recorded by the video recorder. As well the video recorder provides videos that can be copied by the computer onto a Blu-ray DVD disk. Therefore this  
satisfies the requirements outlined in the memorandum and is eligible for the benefits of tariff item 9948.00.00.

To ensure the benefits of this Advance Ruling at the time of importation into Canada, please indicate the  
of this Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of the *Canada Customs Coding Form*, Form B3, or in the "input ruling reference number" field (K160) for CADEX participants. Exporters or producers should quote the Advance Ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 21 of CBSA's Memorandum D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the

Canada

date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible.

Should you disagree with this Advance Ruling, you may file a dispute notice within 90 days of the date of issuance in accordance with the procedures outlined in the CBSA's Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS) described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html)

For more information about the importance of trade compliance, please visit the CBSA website at:  
<http://www.cbsa-asfc.gc.ca/media/facts-faits/071-eng.html> and  
<http://cbsa-asfc.gc.ca/publications/pub/bsf5108-eng.html>

Sincerely,



Tracie Lozon  
Senior Officer Trade Compliance  
London Office, GTA Region

Tel: 519-675-3158      Fax: 519-675-3309

cc:





Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Attn:

Compliance Verification and Services  
P.O. Box 5548  
London, ON (N6A - 4R3)

25 November 2005

**RE: TARIFF CLASSIFICATION ADVANCE RULING**

Dear

This letter is in response to your request, dated 13 September 2005, for an Advance Ruling for the correct Harmonized System tariff classification of the on behalf of your company,

The information submitted with the request, as well as additional information supplied by you, was reviewed. Cable,

Such cables (electric conductors) are either 3.3 or 1.5 volts. It is not a "co-axial" type cable.

The above information indicates that this cable is "insulated", cut to a specific length, fitted with connectors at both ends, and is for a voltage not exceeding 80 volts. Such cable is provided for in Heading 85.44 of the Canadian Customs Tariff, which states, in part, "Insulated ... cable ... and other insulated electric conductors, whether or not fitted with connectors; ...". The first paragraph of the General Explanatory Note to Heading 85.44 (p. 1704, 3<sup>rd</sup> ed.) states, in part, "**Provided** they are insulated, this heading covers ... cable and other conductors ... used as conductors in electrical machinery ...". The fourth paragraph from the top of page 1705 of that same Note states, in part, "Wire, cable, etc., remain classified in this heading if cut to length or fitted with connectors ... at one or both ends." Thus, classification will be in this Heading, and, specifically, in Subheading 8544.41, which provides for "Other electric conductors, for a voltage not exceeding 80 V: --Fitted with connectors". Not being directly named in any Tariff Item of that Subheading, the good falls to be classified as an "Other" electric conductor, fitted with connectors.

**Canada** 



Canada Border  
 Services Agency

Agence des services  
 frontaliers du Canada

Therefore, as per General Interpretive Rules 1 and 6, and Canadian Rule 1, for classification under the Harmonized System, the is classified under Harmonized System classification number **8544.41.90.00** of the Tariff. Since this good is, clearly, both "physically attached" and "functionally joined" to the host computer, the benefits of Tariff Item **9948.00.00** are granted, providing **duty free** entry of the good into Canada.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1; the commercial invoice; in the "description" field of Form B3, *Canada Customs Coding Form*; or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1)(c) of the Customs Act. The CBSA (Canada Border Services Agency) will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods **must** be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.ccsa.gc.ca/customs/general/amps](http://www.ccsa.gc.ca/customs/general/amps)

Sincerely,

R.C. (Rod) Burden  
 Client Services Officer  
 Compliance Verification and Services  
 Greater Toronto Area Region, London  
 Canada Border Services Agency  
 Tel: 519-675-3155 / Fax: 519-675-3309

Canada



**Canada Border Services Agency**  
**Agence des services frontaliers du Canada**

Customs, Verification & Services  
P.O. Box 5548  
London, Ontario  
N6A 4R3

Re: .

November 19, 2004

Dear

This is in reference to your letter dated October 20, 2004 in which you requested an Advance Customs Ruling for an

Information submitted by the importer indicates this product, a ribbon cable that connects the drives to the motherboard. :

This item meets the technical requirements to heading 85.44, and the general explanatory notes to section XVI.

Therefore, based on the available information the applicable classification is H.S. 8544.41.90.00 in accordance with G.I.R. #1. . These goods may be eligible for code 9948, for use in " automatic data processing machines and units thereof" when used for those purposes in accordance with Customs Notice N278.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours, truly,



M. Bernardi  
Trade Services Officer  
Canada Border Services Agency  
London Office

cc:



Canada Border Services Agency  
Agence des services frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
N6A 4R3  
London, Ontario  
(519) 645-5843

Attention:

January 31, 2007

This is in reference to your request for an Advance Ruling on the tariff classification of the  
It is noted that this product is made for  
various manufacturers.

Descriptive literature indicates that this product is a ribbon cable assembly designed to connect the optical hard drive directly to the logic board. In accordance with General Interpretative Rule #1 and the Explanatory Notes to Heading 85.44, it is classified under H.S. No. 8544.42.20.00. Also, the tariff relief afforded under code 9948 is applicable. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Yours truly,

S.J. Walters  
Client Services Unit  
London Office, GTA Region

**Canada**



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

May 17, 2007

Attention:

This is in response to your request for an Advance Ruling on the tariff classification of

This battery connector cable connects directly from the logic board to the battery of an

It should be classified as  
'an other electric conductor for a voltage not exceeding 80 volts' under **8544.42.20.00** (previous to 2007 classification was 8544.41.90.00) as per G.I.R.#1. It also qualifies for tariff item **9948.00.00** articles for use in automatic data processing machines because it is physically connected and functionally joined to the listed goods.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

/2

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps)

Yours truly,

Janet Marchant  
Senior Officer Trade Compliance  
Trade Compliance Division  
451 Talbot Street, 10<sup>th</sup> Floor, P.O. Box 7850  
London, Ontario  
N5Y 0A7  
Tel: 519-645-5531  
Fax: 519-675-3309

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

7 hrs 27 min 01 s

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 5E5

February 15, 2007

Attn:

This is in reference to your letter received by the London office dated January 16, 2007, requesting an Advanced Customs Ruling on the tariff classification applicable on exported by .

Information before the Agency indicates the ' is a flexible custom AC  
Power Cord that is equipped with a standard AC plug on one side and an .

The can be connected to a base station, laptop or desktop computers.

**In accordance with General Interpretive Rules #1 and 6 and Canadian Rule 1, the good in issue is classified 8544.42.90.20 . Moreover, the goods meet the definition of "for use in" given in Subsection 2(1) of the Customs Tariff Act and are accorded the benefits of Tariff Item 9948.00.00 upon importations of the goods; the usual GST regulations apply.**

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for Cadex participants

Canada





Canada Border  
 Services Agency

Agence des services  
 frontaliers du Canada

This ruling has been issued under legislative authority 43.1(1) © of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of (D11-11-3) that occurs while the ruling is in effect. Advance Ruling are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute reason to believe for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:  
<http://www.cbsa.asfc.gc.ca/customs/general/amps>

Respectfully,

Zen Mike Muszak

Trade Services Officer

London Office

Southern Ontario Region

Phone Number: (519) 645-5178

Fax Number: (519) 645-5819

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance, Verification and Services  
PO Box 7850  
London, Ontario  
N5Y 0A7  
(519) 645-5843

Attention: ]

May 23, 2007

This is in reference to your request for an Advance Ruling on the tariff classification of the  
It is noted that this product is "made for

Descriptive literature indicates that this is a connector between the hard drive and the logic board of computers. In accordance with General Interpretative Rule #1 and the Explanatory Notes to Heading 85.44, it is classified under H.S. No. 8544.42.90.20. Also, the tariff relief afforded under code 9948 is applicable. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Yours truly,

S.J. Walters  
Client Services Unit  
London Office  
GTA Region

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, Ontario N5Y 0A7  
(519) 645-5843

November 9, 2009

This is in reference to your request for an Advance Ruling on the tariff classification, and with respect to the admissibility under tariff code 9948, of the  
originating in                      It is noted that this request has been filed on your behalf by

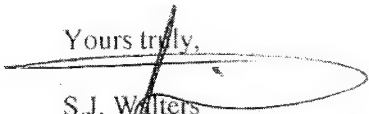
Laboratory analysis and descriptive literature indicate that this                      cable is a  
cable used to interconnect networked devices. In accordance with General  
Interpretative Rule #1, it is classified under H.S. No. 8544.42.00.00. Also, while it is eligible for  
the benefits of tariff code 9948 as the requirements outlined in Memorandum D10-14-51 are  
satisfied in this case, the use of such would be redundant for goods attracting a free rate of  
customs duty under the Most-Favoured-Nation Tariff Treatment. The usual Goods and Services  
Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS  
# of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in  
the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference  
number field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The  
CBSA will honour this Advance Ruling when making a decision on any importation of  
goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling  
is in effect. Advance Rulings are in effect from the date of issue, and goods must be  
imported in accordance with the terms of the ruling, until such time as the CBSA issues a  
modification or revocation of the Advance Ruling, or until the ruling is revised or  
reversed as a result of a dispute or and appeal. Should you disagree with this Advance  
Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs  
37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of  
section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System  
(AMPS). You may find further information on AMPS and the applicable contraventions at the  
following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

  
S.J. Walters  
Client Services Unit  
London Office  
GTA Region

c.c.

**Canada**

Compliance Verification & Services  
10th Floor, 451 Talbot St.  
London, Ontario  
N6A 5C9  
519-645-3854

May 28, 2007

Dear

This refers to your request for an Advance Ruling for a product identified as a  
which is manufactured by ]  
and exported to Canada by .

Wire and cable fitted with connectors are named in the tariff. Explanatory Notes to the Tariff Edition 4, Heading Note 85.44 describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8544.42.20.00**. Tariff item 9948.00.00 is applicable.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Where specific tariff provision was available to the importer prior to receiving a ruling, that tariff provision provides the importer with 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). In this case my ruling simply confirmed what is already clear in the legislation. You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours Truly,

David Bolichowski  
Client Services Officer



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

October 19, 2004.

Dear ]

This is in reference to your letter dated June 1, 2004, in which you requested an Advanced Ruling on the tariff classification of

Based on the information that you supplied the Agency, the \_\_\_\_\_ s classified, 8544.51.10.00. Tariff code 9948 will apply when this product is imported solely for the use as data processing and or power control apparatus in the automated manufacturing machinery systems.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

**Canada**



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Services Agency

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Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps)

Sincerely,

Romeo Jackson  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone – 519-645-5155 – Fax – 519-645-5819.

Canada



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

TRS/ALCS Closed

Customs, Verification and Services  
451 Talbot Street, 10<sup>th</sup> floor  
P.O. Box 5548  
London, Ontario  
N6A 4R3

September 9, 2002

Attention:

This is in response to your request received August 26, 2002 in which you requested a National Customs Ruling for the tariff classification of computer printer cable

It is considered an other insulated electric conductor, whether or not fitted with connectors for voltage not exceeding 80 of a kind used in telecommunications. As per G.I.R.# 1 and Note 2(a) to Section XVI it should be classified 8544.41.20.20. It also qualifies as an article for use in automatic data processing machines and units thereof of 9948.00.00.

To ensure the benefits of this National Customs Ruling at the time of importation please indicate that you are in possession of the ruling by attaching a copy or by quoting the in the description field of the Canada Customs Coding form B3 or input in the ruling reference number field (K160) if you are a CADEX participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with this ruling, you must import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or
- b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority - s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60 (1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

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Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Import Measures Act (SIMA) and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This (national customs ruling, advance ruling,) will constitute reason to believe for purposes of section 32.2. of the Customs Act. For more information on AMPS a web site has been established at <http://www.ccr-aadrc.gc.ca/customs/general/menu-e.html>.

Sincerely,

A handwritten signature in black ink, appearing to read "Janet Marchant".

Janet Marchant  
Compliance Verification Officer  
London Office  
Southern Ontario Region





Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs, Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3

July 22, 2004

Dear :

This refers to your request for an Advance Ruling on a product identified as an  
manufactured and exported to Canada by .

Electric conductors for a voltage not  
exceeding 80 v. fitted with connectors are enumerated in the tariff. Subheading Note  
85.44 of the WCO Explanatory Notes on the Harmonized System 3<sup>rd</sup> Edition describes  
and includes goods of this nature. Based on the information you supplied and in  
accordance with General Interpretive Rule 1, this product is classified **8544.41.90.00**.  
Articles for use in automatic data processing machines are entitled to the benefit of tariff  
item number **9948.00.00**

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling  
on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada  
Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.  
The CCRA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling  
(see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of  
issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CCRA issues a  
modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an  
appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined  
in paragraphs 37 – 53 of Memorandum D11-11-3. Please be advised that this Advance Ruling will constitute 'reason to  
believe' for the purposes of section 32.2 of the Customs Act and the CCRA's Administrative Monetary Penalty System  
(AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site:  
[www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps)

Yours Truly,

David Bolichowski  
Client Services Officer

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

File Copy  
TT & H/S  
C/2nd  
Aug 23/07

CBSA/ASFC  
Compliance Verification & Services  
451 Talbot St., 10<sup>th</sup> Floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

Attention:

August 23, 2007

Dear

This is in reference to your request dated April 27, 2007 in which you requested an Advance Ruling on the tariff classification of the  
imported by

Based on the literature submitted the  
insulated cable with connectors.

power cord is classified under classification number **8544.42.90.20 with the benefits of tariff code 9948**, in accordance with GIR 1.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the  
of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca/customs/general/amps](http://www.cbsa-asfc.gc.ca/customs/general/amps)

Sincerely,

Terry Muszak  
Compliance Verification Officer  
Compliance Verification and Services  
London Office  
Greater Toronto Area Region  
Canada Border Services Agency  
Tel. 519 645-5145



7-0



**Canada Border Services Agency**  
**Agence des services frontaliers du Canada**

Trade Compliance Division  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

Re:

January 15, 2008

Dear

This is in reference to your letter dated November 05, 2007 in which you requested an Advance Customs Ruling for a

Information submitted by the importer indicates this product converts electrical signals from a PC into sound when it is physically connected with a personal computer.

Therefore, based on the available information this is classified in H.S. 8543.70.10.00 in accordance with G.I.R. #1, this product is eligible for tariff item 9948.00.00 when used for those purposes in accordance with D10-14-51.

However, in regards to the use of tariff item 9979.00.00, this product would have to be specifically designed to assist persons with disabilities. The agency has interpreted "specifically designed" to mean "solely or principally for use", to assist persons with disabilities. See Customs Memorandum D10-15-24 for reference.

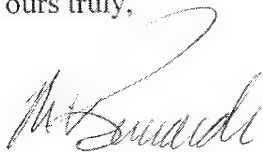
To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa.gc.ca/trade-commerce/amps/menu-eng](http://www.cbsa.gc.ca/trade-commerce/amps/menu-eng).

Yours truly,



M. Bernardi  
Trade Services Officer  
Canada Border Services Agency  
Greater Toronto Region  
London Office



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

15 hrs 2 mm 13

Customs Verification & Services  
451 Talbot Street, 10<sup>th</sup> floor  
London, Ontario  
N6A 5E5

Attention:

October 11, 2005

Dear

This is in reference to your letter dated September 20, 2005 issued on behalf of  
National Customs Ruling on the applicability of tariff item 9988.00.00 for  
Canada for the

requesting a  
imported into

In accordance with General Interpretative Rule 1 of the "General Interpretative Rules of the Harmonized System", the is classified 8537.20.10.00; the Regular GST of 7% also applies.

You are authorized by the Agency to use tariff item 9948.00.00 (code 9948) when the imported goods are used as "process control apparatus or parts and accessories of the foregoing" as stipulated in tariff item 9948.00.00.

When using tariff code 9948.00.00 it is incumbent upon  
Certificates on file for the purposes of Agency Review.

to keep all End-Use

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversion" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the  
of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in  
the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference  
number" field (K160) for CADEX participants.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect

from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.cra.gc.ca/customs/general/amps](http://www.cra.gc.ca/customs/general/amps)

Respectfully,

Zen Mike Muszak  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone Number: (519) 645-5178  
Fax Number: (519) 645-5819

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
N6A 4R3  
London, Ontario  
(519) 645-5843

Attn.:

December 5, 2006

This is in reference to your letter dated September 25, 2006, in which you requested an Advance Ruling on the tariff classification of the \_\_\_\_\_ to be exported from \_\_\_\_\_  
your behalf by \_\_\_\_\_

It is noted that this request has been filed on

Descriptive literature indicates that this product acts as a barrier/diverter against lightning or switching impulses in a process control system. In accordance with General Interpretative Rule #1 and the Explanatory Notes to Heading 85.36, it is classified under H.S. No. 8536.30.90.90. Also, tariff code 9948 applies to this product that is controlled by the PACTware software program. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Yours truly,

  
S.J. Walters

Client Services Unit  
London Office, GTA Region

c.c. 1

**Canada**





Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance and Verification Services  
451 Talbot St., 10<sup>th</sup> Floor,  
P. O. Box 5548,  
London, Ont.  
N6A 4R3

January 19, 2007

Attention:

**Subject: Advance Ruling Request for a**

Dear

This letter is in reference to your request for an Advance Ruling on the subject  
Canada imports this product from

Based on the technical literature supplied with your request, this product is recognized as a device that  
allows the user to access multiple computers from a

For the purposes of Tariff Classification, Heading 85.37 in the Customs Tariff provides for electric  
control devices for the distribution of electricity of automatic data processing machines and units  
thereof. Under the revised edition of the 2007 Customs tariff, "other" switching devices with a voltage  
rating less than 1,000 V are classified under Tariff Classification 8537.10.99.90. General Rule for  
Interpretation #1 applies.

With regard to the request for consideration of the use of Tariff Item 9948.00.00 to be used in  
conjunction with the determined Tariff Classification, this request has been approved. The functionality  
of this product requires that it is "functionally joined" to the host unit (which in this case can be a single  
or multiple computers) in order to operate.

.../2

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

-2-

To ensure the benefits of this Advance Ruling at the time of importation, please indicate of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of form B3, Canada Customs Coding Form or in the "input ruling reference number" field of (K160) for CADEX participants.

The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of the issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advanced Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of Section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Sincerely,

Peter Hopkins  
Client Services Officer  
Greater Toronto Region,  
London Office

c.c.

Canada



Canada Border  
 Services Agency

Agence des services  
 frontaliers du Canada

PROTECTED B

August 9, 2016

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by \_\_\_\_\_ for an advance ruling on the tariff classification of a pre-recorded musical concert Digital Video Disc and the applicability of conditional relief tariff item 9948.00.00 to this product. This product is manufactured by \_\_\_\_\_  
 We regret the delay in our response.

<b>Importer BN and RM(S):</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8523.49.90.00</b>
<b>Effective Date:</b>	<b>August 9, 2016</b>

**Product Description**

**Analysis and Justification**

Heading 85.23 of the *Customs Tariff* provides for "Discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded". Explanatory Note (B) to this heading describes optical media, stating:

Products of this group are generally in the form of discs made of glass, metal or plastics with one or more light-reflective layers. Any data (sound or other phenomena) stored on such discs are read by means of a laser beam. This group includes recorded discs and unrecorded discs whether or not rewritable.

This group includes, for example, compact discs (e.g., CDs, V-CDs, CD-ROMs, CD-RAMs), digital versatile discs (DVDs).

1 of 3

**Canada** 

The product at issue meets the terms of heading 85.23 and is appropriately included in subheading 8523.49, which provides for 'other' 'optical media'.

With respect to tariff item 9948.00.00, this tariff item provides relief of duties on articles for use in a variety of goods, including "automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data". The Canada Border Services Agency (CBSA) Memorandum D10-14-51 outlines the CBSA's policy as it relates to the tariff classification of articles under this tariff item. Paragraph 1 of this memorandum states in pertinent part that the "conditional aspect of tariff item 9948.00.00 (9948) is that articles must be 'for use in' a good listed in 9948... In order for an article to be 'for use in' it must be wrought into, incorporated into, or attached to that good." Paragraph 5 of D10-14-51 provides examples of articles that are capable of meeting the conditions of relief, including under (a):

(a) A compact disc (CD) drive is an optical reader which is a host good listed in 9948. Therefore, articles used with a CD drive would qualify for duty relief under 9948. Such drives may be installed in an automatic data processing machine (computer), a CD player or some other device. Music CDs, when inserted into the CD drive of a computer enhance the computer by allowing music to be played.

Similarly, when inserted into the DVD drive (optical reader) of a computer, the DVD at issue would meet the 'for use in' requirement of tariff item 9948.00.00.

## Decision

Section 10 of the Customs Tariff directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the Customs Tariff states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

The pre-recorded musical concert Digital Video Disc is classified 8523.49.90.00 in accordance with General Interpretative Rule 1 to the *Customs Tariff*.

This product may be eligible for the benefits of tariff item 9948.00.00 but will be subject to all requirements specified in Memorandum D11-8-5, *Conditional Relief Tariff Items*, including proof of actual use and the reporting of diversions from the qualifying use, in order to receive its benefits.

## Legislative /Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

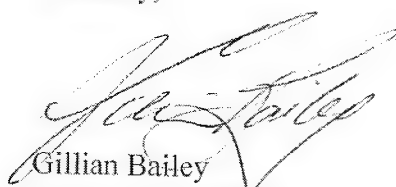
Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered 'reason to believe' for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at: [www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html)

Sincerely,



Gillian Bailey  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10<sup>th</sup> Floor  
P.O. Box 7850  
London, Ontario N5Y 0A7

Telephone: 519-675-2843

Fax: 519-675-3309

E-mail address: [gillian.bailey@cbsa-asfc.gc.ca](mailto:gillian.bailey@cbsa-asfc.gc.ca)

c.c.:



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

File  
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CBSA/ASFC  
Compliance Verification & Services  
451 Talbot St., 10<sup>th</sup> Floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

Attention:

November 18, 2011

Dear

This is in reference to your request dated November 15, 2011 in which you requested an Advance Ruling on the tariff classification of  
as well as all DVD's and CD's for use with tariff code 9948 imported by

Based on the information provided the  
a movie DVD. DVD's are provided for in heading 85.23 as optical media. This DVD is classified under classification **8523.40.90.00**, as other optical media in accordance with GIR 1. Tariff code 9948 is applicable to this DVD and all other DVD's and CD's in accordance with previous CITT decision AP-99-116.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the  
of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Canada

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site:  
**<http://www.cbsa.gc.ca/trade-commerce/amps/menu-eng.html>**

For more information about the importance of trade compliance, please visit the CBSA website at:  
<http://www.cbsa-asfc.gc.ca/media/facts-faits/071-eng.html> and <http://cbsa-asfc.gc.ca/publications/pub/bsf5108-eng.html>

Sincerely,



Terry Muszak  
Senior Trade Officer  
Compliance Verification and Services  
London Office  
Greater Toronto Area Region  
Canada Border Services Agency  
Tel. 519 645-5145



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

7.5 hrs

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 5E5

March 02, 2007

Attn:

This is in reference to your letter received by the London office dated February 2, 2007, requesting an Advanced Customs Ruling on the tariff classification applicable on  
exported by

Information before the Agency indicates the

The principal function is that of playing pre-recorded music from an the alarm clock function is of secondary importance). It is, therefore, considered to be an accessory as defined in Customs Memorandum D10-0-1.

**In accordance with General Interpretive Rule 3 (b) of the "General Interpretative Rules for the Harmonized Systems" Customs Memorandum D10-0-1 and Precedent Rulings, the  
is classified 8522.90.90.99; the usual GST regulations apply.**

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for Cadex participants

Canada





Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

This ruling has been issued under legislative authority 43.1(1) © of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of (D11-11-3) that occurs while the ruling is in effect. Advance Ruling are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute reason to believe for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:  
<http://www.cbsa.asfc.gc.ca/customs/general/amps>

Respectfully,

Zen Mike Muszak  
Trade Services Officer  
London Office

Southern Ontario Region

Phone Number: (519) 645-5178

Fax Number: (519) 645-5819

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, ON  
N5Y 0A7  
(519) 645-5843

Attn.:

June 18, 2008

This is in reference to your letter dated May 26, 2008, in which you requested an Advance Ruling on the tariff classification of the

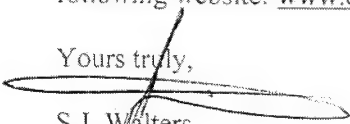
optical head, built-in memory, speaker, MP3 player, earphone connector, and USB port connection for downloading new contents. In accordance with General Interpretative Rule #1 and Explanatory Note (IV)(B) to Heading 85.19, it is classified as other sound reproducing apparatus using optical media under H.S. No. 8519.81.29.00. Also, the benefit of tariff code 9948 is applicable when the conditions outlined in Memorandum D10-14-51 have been met. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

  
S.J. Walters  
Client Services Unit  
London Office, GTA Region



Canada Border Services Agency  
Agence des services frontaliers du Canada

Compliance Verification & Services  
P.O. Box 7850  
London, Ontario  
N5Y 0A7  
519-645-3854

May 11, 2009

Dear |

This refers to your request for an Advance Ruling submitted by your agent for the product identified as the which are manufactured and exported to Canada by .

This product consists of a DVD (digital video disc) with pre-recorded musical concert, a printed insert, and plastic case. Optical recorded media are named in the tariff. Explanatory Notes to the Tariff Edition 4, Heading 85.23 describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8523.40.90.00**. This product is eligible for tariff item 9948.00.00 when used for those purposes in accordance with Departmental Memorandum D10-14-51.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours Truly,

David Bolichowski  
Client Services Officer

CC:

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

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Jan 22/08

CBSA/ASFC  
Customs Verification & Services  
451 Talbot St., 10<sup>th</sup> Floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

Attention:

January 22, 2008

Dear

This is in reference to your request dated October 4, 2007 in which you requested an Advance Ruling on the tariff classification of the  
imported by

Based on the literature submitted the is  
a multi-functional product referred to as a portable multimedia player (PMP) that  
incorporates musical formats (MP3), digital video player photos and a fully  
operational internet browser wireless  
data, multi-touch display, web browser. This product comes with

s classified under classification number **8519.81.99.00 with the benefits of  
tariff code 9948**, in accordance with GIR 3(b).

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate  
the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the  
commercial invoice, in the "description" field of Form B3, *Canada Customs Coding  
Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act.  
The CBSA will honour this Advance Ruling when making a decision on any importation  
of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the  
ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must  
be imported in accordance with the terms of the ruling, until such time as the CBSA  
issues a modification or revocation of the advance ruling, or until the ruling is revised or  
reversed as a result of a dispute or an appeal.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site:

<http://www.cbsa.gc.ca/trade-commerce/amps/menu-eng.html>

Sincerely,

A handwritten signature in black ink, appearing to read 'Terry Muszak', written over a horizontal line.

Terry Muszak  
Compliance Verification Officer  
Compliance Verification and Services  
London Office  
Greater Toronto Area Region  
Canada Border Services Agency  
Tel. 519 645-5145



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance and Verification Services  
451 Talbot St., 10<sup>th</sup> Floor,  
P. O. Box 7850,  
London, Ont.  
N6A 5C9

May 10, 2007

Attention:

**Subject: Advance Ruling Request for**

Dear I

This letter is in reference to your request for an Advance Ruling on the subject  
this product from

Based on the technical literature supplied with your request, the subject units are recognized as a media player which allows the user to stream MP3 and other digital media files as well as Internet radio to your stereo system. This device "allows you to listen to either digital music or Internet radio through an Internet connection". is connected directly to the computer via an Ethernet cable or communicates wirelessly through a router. Either way, this unit must be functionally joined to the host Internet connection in order to function. This "functionally joined" acknowledgement reflects the basis for determining this unit to qualify for Tariff Code 9948. Along with this approved Tariff Code, the Tariff Classification determination made here is 8519.81.29.00. This Tariff Classification provides for "other" sound reproducing apparatus using magnetic, optical, or semiconductor media. General Rule for Interpretation #1 applies.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of form B3, Canada Customs Coding Form or in the "input ruling reference number" field of (K160) for CADEX participants.

.../2

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

-2-

The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of the issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advanced Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute “reason to believe” for the purposes of Section 32.2 of the Customs Act and the CBSA’s Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Sincerely,

Peter Hopkins  
Senior Trade Compliance Officer  
Greater Toronto Region,  
London Office

c.c.

Canada



Canada Border Services Agency  
Agence des services frontaliers du Canada

Compliance, Verification and Services  
451 Talbot Street, 10th floor  
N6A 4R3  
London, Ontario  
(519) 645-5843

December 7, 2006

This is in reference to your letter dated November 17, 2006, in which you requested an Advance Ruling on the tariff classification of the ' filed on your behalf by The vendor in this case is with

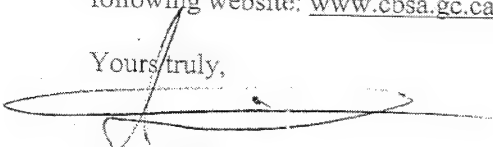
Descriptive literature indicates that this product is essentially an MP3 player with photo display capability. In accordance with General Interpretative Rule #1 and the Explanatory Notes to Heading 85.20, it is classified under H.S. No. 8520.90.90.00, as suggested in your submission. Also, the tariff relief afforded under code 9948 is applicable. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Yours truly,

  
S.J. Walters  
Client Services Unit  
London Office, GTA Region

c.c.

**Canada**





Canada Border Services Agency  
Agence des services frontaliers du Canada

Compliance, Verification and Services  
451 Talbot Street, 10th floor  
N6A 4R3  
London, Ontario  
(519) 645-5843

December 7, 2006

This is in reference to your letter dated November 17, 2006, in which you requested an Advance Ruling on the tariff classification of the ‘

iled on your behalf by

The vendor in this case is

Descriptive literature indicates that this product is essentially an MP3 player with photo display capability. In accordance with General Interpretative Rule #1 and the Explanatory Notes to Heading 85.20, it is classified under H.S. No. 8520.90.90.00, as suggested in your submission. Also, the tariff relief afforded under code 9948 is applicable. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the “description” field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K150) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute “reason to believe” for the purposes of section 32.2 of the Customs Act and the CBSA’s Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Yours truly,

S.J. Walters  
Client Services Unit  
London Office, GTA Region

c.c.

**Canada**



Canada Border Services Agency  
Agence des services frontaliers du Canada

Compliance, Verification and Services  
451 Talbot Street, 10th floor  
N6A 4R3  
London, Ontario  
(519) 645-5843

October 31, 2006

This is in reference to your letter dated October 17, 2006, in which you requested an Advance Ruling on the tariff classification of the \_\_\_\_\_  
\_\_\_\_\_ filed on your behalf by \_\_\_\_\_ The vendor in this case  
is \_\_\_\_\_

Descriptive literature indicates that these products are \_\_\_\_\_ MP3 players that are sold with earphones, a USB cable, and an installation CD. In accordance with General Interpretative Rule #1 and precedence on file, they are classified under H.S. No. 8520.90.90.00, as suggested in your submission. Also, the tariff relief afforded under code 9948 is applicable. The usual Goods and Services Tax regulations apply.

Please note that the proposed revisions to the Customs Tariff scheduled for January 1, 2007, will result in a change in the classification of these goods. Effective on that date, the new tariff classification will be H.S. No. 8519.89.90.00. This change will not affect the applicability of code 9948.

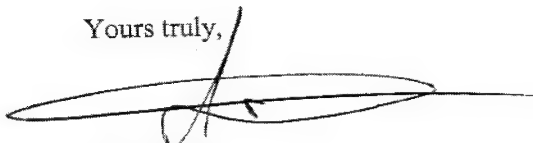
To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Canada

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Yours truly,

A handwritten signature in black ink, appearing to be 'S.J. Walters', written over a horizontal line.

S.J. Walters  
Client Services Unit  
London Office  
GTA Region

c.c.



Canada Border  
Services Agency    Agence des services  
frontaliers du Canada

Compliance, Verification and Services  
451 Talbot Street, 10th floor  
N6A 4R3  
London, Ontario  
(519) 645-5843

December 7, 2006

This is in reference to your letter dated November 17, 2006, in which you requested an Advance Ruling on the tariff classification of the ' filed on your behalf by . The vendor in this case is


Descriptive literature indicates that this product is essentially an MP3 player with photo display capability. In accordance with General Interpretative Rule #1 and the Explanatory Notes to Heading 85.20, it is classified under H.S. No. 8520.90.90.00, as suggested in your submission. Also, the tariff relief afforded under code 9948 is applicable. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

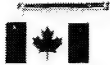
Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Yours truly,

  
S.J. Walters  
Client Services Unit  
London Office, GTA Region

c.c. :

Canada



Canada Border Services Agency  
Agence des services frontaliers du Canada

Compliance Verification & Services  
10th Floor, 451 Talbot St.  
P.O. Box 5548  
London, Ontario  
N6A 4R3  
519-645-3854

May 10, 2006

Dear ]

This refers to your request for an Advance Ruling submitted by your agent for a product identified as a \_\_\_\_\_ which is exported to Canada by \_\_\_\_\_

The device is packaged for retail sale with a CD-ROM, USB cable, cable clip, and carrying pouch. When in operation digital audio files in MP3 and WMA formats stored on the device are played back through the headphones. Explanatory Notes to the Tariff Edition 3, Heading 85.20 (B) (5) describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8520.90.90.00**. Tariff item **9948.00.00** is applicable.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form C1 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Where specific tariff provision was available to the importer prior to receiving a ruling, that tariff provision provides the importer with 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). In this case my ruling simply confirmed what is already clear in the legislation. You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours Truly,

David Bolichowski  
Client Services Officer

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
N6A 4R3  
London, Ontario  
(519) 645-5843

Attn.:

March 2, 2006

This is in reference to your letter dated February 7, 2006, in which you requested an Advance Ruling on the tariff classification of the

“ The vendor in this case is and the product is marked  
This request was filed on your behalf by

Descriptive literature and the submitted representative sample indicate that this product is a portable MP3 player, capable of accepting the automatic transfer of MP3/WMA music from a computer. It also includes an FM tuner. In accordance with General Interpretative Rule #1 and precedent cases on file, it is classified under H.S. No. 8520.90.90.00. Also, as it is designed for use in automatic data processing machines, it is eligible for code 9948 when used in accordance with Customs Notice N-278. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the “description” field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

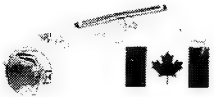
Please be advised that this Advance Ruling will constitute “reason to believe” for the purposes of section 32.2 of the Customs Act and the CBSA’s Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Yours truly,

S.J. Walters  
Trade Services Officer  
London Office  
GTA Region

c.c.

Canada



Canada Border  
Services Agency      Agence des services  
frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
N6A 4R3  
London, Ontario  
(519) 645-5843

Attn.:

March 2, 2006

This is in reference to your letter dated February 7, 2006, in which you requested an Advance Ruling on the tariff classification of the

The vendor in this case is

and the product is marked

This request was filed on your behalf by

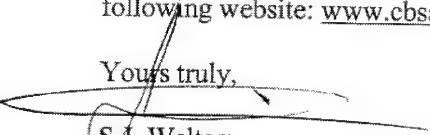
Descriptive literature and the submitted representative sample indicate that this product is a portable digital audio player, capable of accepting the automatic transfer of MP3/WMA music from a computer. It also includes an FM tuner and works as a personal voice recorder. In accordance with General Interpretative Rule #1 and precedent cases on file, it is classified under H.S. No. 8520.90.90.00. Also, as it is designed for use in automatic data processing machines, it is eligible for code 9948 when used in accordance with Customs Notice N-278. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Yours truly,

  
S.J. Walters  
Trade Services Officer  
London Office  
GTA Region

c.c.

Canada



Canada Border Services Agency  
Agence des services frontaliers du Canada

Customs, Verification & Services  
P.O. Box 5548  
London, Ontario  
N6A 4R3

Re:

September 15, 2004

Dear Ms

This is in reference to your letter dated August 27, 2004 in which you requested an Advance Customs Ruling for a “

Information submitted by the importer indicates this product is a portable USB flash storage device which enables users to easily store, carry and transfer data files, while also serving as a full featured MP3 player. It is marketed as ideal for people who need to transport valuable document files as well as enjoy traveling with their favourite music.

Therefore, based on the available information the applicable classification is H.S. 8520.90.90.00 in accordance with G.I.R. #1. As this ‘  
s considered for use with a computer (automatic data processing machine)  
code 9948 also applies.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the  
of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the “description” field of Form B3, *Canada Customs Coding Form* or in the “input ruling reference number” field (K160) for CADEX participants.



This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours, truly,



M. Bernardi  
Trade Services Officer  
Canada Border Services Agency  
London Office



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

(formerly the Canada Customs and Revenue Agency)

Customs Verification and Services  
451 Talbot Street, 10th floor  
P.O. Box 5548  
London, Ontario  
N6A 4R3

May 7, 2004

Dear Sir or Madam:

This is in reference to a request for an Advance Ruling dated March 24, 2004, for the correct classification of \_\_\_\_\_ submitted on your behalf by \_\_\_\_\_

These MP3 Players have an internal flash memory for storing music. The music is downloaded from a computer using software and cable packaged with the player. It has a display screen and comes with earphones for playing the music. In accordance with General Interpretive Rule 1, MP3 players are classified under 8520.90.90.00. As these players are considered for use with an automatic data processing machine (computer) when the music is being downloaded and includes software and a cable to be used with a computer, they benefit from tariff relief under special classification code 9948.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the \_\_\_\_\_ of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

**Canada**



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:

<http://www.cbsa-asfc.gc.ca/general/amps/menu-e.html>

Sincerely,

Tracie Lozon  
Trade Services Officer  
London Office  
Southern Ontario Region  
Tel: 519-675-3158  
Fax: 519-675-3309

Cc:

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

TREX #

Trade Operations Division  
451 Talbot Street, 10<sup>th</sup> floor  
London, Ontario  
N6A 5E5

August 17, 2012

Attention:

Dear

This is in reference to your letter dated July 09, 2012 issued on behalf of \_\_\_\_\_ requesting a  
National Customs Ruling on the ' \_\_\_\_\_ that will be exported by

Information before the Agency indicates the \_\_\_\_\_ is a portable "multimedia device that  
can play music, video games well as run applications ranging from the internet browsers to utilities."

It can be connected to another automatic processing machine (PC) through a USB port to sync data  
between the two devices.

Since the \_\_\_\_\_ has numerous functionalities that are listed in various headings in the Customs  
Tariff that merit equal consideration, it is classified accordingly.

**In accordance with General Interpretative Rules 3 (c) of the "General Interpretative Rules for the  
Harmonized System, Legal Notes 5 to Chapter 84 and the Explanatory Notes to Section XVI,  
Heading 8521, the \_\_\_\_\_ is classified 8521.90.90.00 ;the regular GST  
also applies**

**Special Classification Provisions-Commercial, Tariff Item 9948.00.00 (Code 9948) is applicable, to  
this \_\_\_\_\_ as it may be functionally joined to, and enhances the function of the host good; it is  
considered an article for use with an Automatic Data Processing Machine (ADP).**

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct  
declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect.  
Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under  
an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

Canada

July 11



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps)

Respectfully,

Zen Mike Muszak  
Senior Officer, Trade Operations Division,  
Canada Border Services Agency,  
Greater Toronto Region,  
London Office  
Phone Number: (519) 645-5178  
Fax Number: (519) 645-5819

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Attn:

Compliance Verification and Services  
P.O. Box 5548  
London, ON (N6A - 4R3)

08 September 2005

**RE: TARIFF CLASSIFICATION ADVANCE RULING**

Dear

This letter is in response to your request, dated 01 March 2005, for an Advance Ruling for the correct Harmonized System tariff classification of the on behalf of your company,

The information submitted with your request, as well as additional information supplied by was reviewed. Also, a tariff classification expert at the Canada Border Service Agency's Tariff Classification and International Nomenclature Division was consulted. The good in issue is an electrical cord used to supply power to both operate, and charge the battery of, laptop computers.

The latter item attaches directly to the computer, thereby providing electrical power for operation and/or battery charging. It is thus a cable fitted with connectors at both ends, for a voltage between 80 and 1000 volts, not of a kind used for telecommunications. The cable is unarmoured.

With respect to your request to be allowed the benefits of Tariff Item 9948.00.00 for importations of this good, the tariff classification expert previously mentioned was consulted. This person indicated that, given its use and the fact that it is made specifically for certain models of laptop computers, and was thus not a "general use" cord, it met the definition of "for use in" given in Subsection 2(1) of the Customs Tariff Act. Consequently, the benefits of Tariff Item 9948.00.00 may be extended to any importations of the good.

Therefore, as per General Interpretive Rules 1 and 6, and Canadian Rule 1, for classification under the Harmonized System, the ' is classified under Harmonized System classification number **8544.51.90.20** of the Tariff. With the use of Tariff Item **9948.00.00**, the goods are **duty free** Most-Favoured-Nation Tariff Treatment.

**Canada**



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1; the commercial invoice; in the "description" field of Form B3, *Canada Customs Coding Form*; or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1)(c) of the Customs Act. The CBSA (Canada Border Services Agency) will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods **must** be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.ccr.ca/customs/general/amps](http://www.ccr.ca/customs/general/amps)

Sincerely,

R.C. (Rod) Burden  
Client Services Officer  
Compliance Verification and Services  
Greater Toronto Area Region, London  
Canada Border Services Agency  
Tel: 519-675-3155 / Fax: 519-675-3309

Canada



Canada Border Services Agency  
Agence des services frontaliers du Canada

Compliance Verification & Services  
P.O. Box 7850  
London, Ontario  
N5Y 0A7  
519-645-3854

November 20, 2009

Dear

This refers to your request for an Advance Ruling submitted by your agent for the product identified as a \_\_\_\_\_ which is manufactured and exported to Canada by \_\_\_\_\_

This glass optically worked lens i as well as several other models. Explanatory Notes to the Tariff Edition 4, Heading Note 90.02 describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **9002.11.90.90**. This product is eligible for tariff item **9948.00.00** when used for those purposes in accordance with Departmental Memorandum D10-14-51.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca). For more information about the importance of trade compliance, please visit the CBSA website at <http://www.cbsa-asfc.gc.ca/media/facts-faits/071-eng.html> and <http://cbsa-asfc.gc.ca/publications/pub/bsf5108-eng.html>

Yours Truly,

David Bolichowski  
Client Services Officer

CC:

Canada





Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification & Services  
451 Talbot Street, 10<sup>th</sup> floor  
London, Ontario  
N6A 5E5

Attention:

September 02, 2010

Dea

This is in reference to your letter of July 29, 2010 issued on behalf of [redacted]  
requesting an Advance Ruling on the [redacted]

[redacted] that will be exported by [redacted]

[redacted] located in [redacted]

Information before the Agency indicates these photo frames allow photos to be downloaded from memory cards or personal computer and are then displayed to viewers in either slide show, rotation or zoom presentations. [redacted]

These particular Models can be connected to a PC by means of a mini USB port for downloading onto the digital picture frame as technical literature submitted indicates.

**In accordance with General Interpretative Rule 1 of the "General Interpretative Rules for the Harmonized System, the [redacted]**

**are classified 8528.59.30.00; the usual GST regulations apply.**

**Since it was proven by your submission that these two model numbers may be attached to a computer, Special Classification Provision tariff item Number 9948.00.00 (Code 9948) is applicable.**

Section 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversion" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.cera.gc.ca/customs/general/amps](http://www.cera.gc.ca/customs/general/amps)

Respectfully,

Zen Mike Muszak  
Senior Officer, Trade Compliance  
Canada Border Services Agency  
Greater Toronto Region  
London Office  
Phone Number: (519) 645-5178  
Fax Number: (519) 645-5819

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 5E5

August 26, 2011

**Attn:**

This is in reference to your letter received by the London office dated June 8, 2011 requesting an Advanced Customs Ruling on the tariff classification applicable on the '

Information before the Agency indicates that the engine for resolution and image clarity. It has "fast video response to ensure crisp streaming video". "Flexible networking options let you centrally control digital content to hundreds of networked displays".

**In accordance with General Interpretive Rule 1 of the "General Interpretative Rules for the Harmonized System, Explanatory Notes to heading 8528 and the 's classified 8528.59.90.00; the usual GST regulations apply.**

The at issue is also eligible, as jurisprudence instructs, to the "Special Classification Provisions of Tariff Item 9948.00.00 (Code 9948) if it meets the conditions of that code.

**Canada** 



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Services Agency

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Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for Cadex participants

This ruling has been issued under legislative authority 43.1(1) © of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of (D11-11-3) that occurs while the ruling is in effect. Advance Ruling are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute reason to believe for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:  
<http://www.cbsa.asfc.gc.ca/customs/general/amps>

Respectfully,

Zen Mike Muszak  
Senior Officer, Trade Compliance  
Canada Border Services Agency  
Greater Toronto Region  
London Office  
Phone Number: (519) 645-5178  
Fax Number: (519) 645-5819

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
451 Talbot Street, 10th floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

June 27, 2011

Dear |

This is in reference to a request for an Advance Ruling dated March 29, 2011, for the classification of a

This product described as a 32" LCD display for commercial use in education, retail or public applications can be used with personal computers is provided for in heading 85.28,

**'Monitors and projectors, not incorporating television reception apparatus; ...'**

Based on the available information the ' is classified under H.S. 8528.59.30.00 in accordance with G.I.R. 1. This product is also eligible for tariff item 9948.00.00 in keeping with the Agency's policy and requirements as outlined in Customs Memorandum D10-14-51.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the ' of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

**Canada**



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Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:

[www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html](http://www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html)

Sincerely,

M. Bernardi  
Senior Officer, Trade Compliance  
London Office, GTA Region

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification & Services  
451 Talbot Street, 10<sup>th</sup> floor  
London, Ontario  
N6A 5E5

Attention:

August 11, 2011

Dear

This is in reference to your letter of June 24, 2011 issued on behalf of requesting an  
Advanced Ruling on the Digital Photo Album that will be exported by

Information before the Agency indicates that this Album displays photos automatically upon opening the cover on a

CITT decision AP-99-116 determined that in order for goods to qualify for tariff code 9948 the "goods in issue must be "articles", they must be articles "for use in", and the articles must be for use in goods enumerated in the code or listed in the tariff item." Agency Memorandum D10-14-51 provides further guidance with regard to the term 'for use in', by stating that " the CITT decisions established that the term "attached to" could also be interpreted to mean, "functionally joined". Paragraph 3 of the Memorandum states that in order to meet the "functionally joined" standard, "the goods must be physically connected to the host unit and must enhance the function of the host unit."

This digital photo album is considered an article that can be attached to a host unit (the computer) via its USB port and supplied USB cable. Since the frame contains internal memory and photographic images can be transferred to the computer without the use of a memory card, the Agency has established in precedent cases that this enhances the function of the computer.

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In accordance with General Interpretative Rule 1 of the "General Interpretative Rules for the Harmonized System, the is classified 8528.59.30.00; the usual GST regulations apply.

\*\*\*\*\*Special Classification Provision tariff item Number 9948.00.00 (Code 9948) is applicable.

Section 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps)

Respectfully,

Zen Mike Muszak  
Senior Officer, Trade Compliance  
Canada Border Services Agency  
Greater Toronto Region  
London Office  
Phone Number: (519) 645-5178  
Fax Number: (519) 645-5819

Canada





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Compliance Verification & Services  
451 Talbot Street, 10<sup>th</sup> floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

May 31, 2012

Attn: I

Dear

This is in reference to your letter dated April 30, 2012 in which your consultant, Forwarding, requested an Advance Ruling on your behalf on the tariff classification of a Digital Projector.

The item in question is a Digital Video Projector – specifically . This Video Projector will be used for home and commercial use connecting to computers, blu ray players, and various other video sources. Accordingly, this item is provided for under Tariff Classification Number **8528.69.19.00** in accordance with General Interpretative Rule 1 of the “General Interpretative Rules for the Harmonized System”. In addition, this item will be afforded the provisions of Tariff Code 9948. However, the requirements afforded to Tariff Item 9948.00.00.00 are outlined in Customs Memorandum D10-14-51 as follows: At the time of importation, the importer, or their agent, does not have to provide proof that the goods meet the “for use in” requirement. It is sufficient that the potential exists. However, this “potential” must be exercised. In the event of verification, importers are expected to provide end-use certificates conforming that the goods were solely used for the purpose for which they were imported.

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), “Diversions” extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the “description” field of Form B3, *Canada Customs Coding Form* or in the “input ruling reference number” field (K160) for CADEX participants.

Canada

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:  
<http://www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html>

For more information about the importance of trade compliance, please visit the CBSA website at:  
<http://cbsa-asfc.gc.ca/publications/pub/bsf5108-eng.html>

Respectfully,



Michael Krause  
Senior Officer, Trade Operations Division,  
Canada Border Services Agency,  
Greater Toronto Region,  
London Office  
Telephone: (519) 645-5184  
Facsimile: (519) 675-3309

c.c.



Canada Border  
Services Agency

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frontaliers du Canada

Compliance, Verification and Services  
PO Box 7850  
London, Ontario N5Y 0A7  
(519) 645-5843

Attn.:

July 26, 2007

This is in reference to your letter dated June 12, 2007, in which you requested an Advance Ruling on the tariff classification of the filed on  
your behalf by It is noted that the country of origin is listed as


Descriptive literature indicates that this product is a flat panel TV with a built-in DVD player and LCD display. In accordance with General Interpretative Rule #1 and the Explanatory Notes to Heading 85.28, it is classified under H.S. No. 8528.72.33.00, as suggested in your submission. Also, the tariff relief afforded under code 9948 is applicable, as this product can be used as a display screen for a personal computer via a VGA jack connection, thereby enhancing the function of the host unit. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

  
S.J. Walters  
Client Services Unit  
London Office, GTA Region

c.c.

Canada



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Services Agency

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frontaliers du Canada

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CBSA/ASFC  
Compliance Verification & Services  
451 Talbot St., 10<sup>th</sup> Floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

July 27, 2007

Dear Sir or Madam,

This is in reference to your request dated March 27, 2007 in which your broker, of Canada Limited requested an Advance Ruling on your behalf on the tariff classification of

Based on the literature submitted the  
32", 37" or 42" wide screen depending on the model.

TV's are classified under classification number **8528.72.33.00**, in accordance with GIR 1. Tariff code 9948.00.00 applies to this product as the LCD display and PC are physically connected and the LCD TV display and PC are functionally joined.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.



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Services Agency

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Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site:

<http://www.cbsa.gc.ca/tradecommerce/amps/menu-eng.html>

<http://www.cbsa.gc.ca/trade-commerce/amps/menu-fra.html>

Sincerely,

Terry Muszak  
Compliance Verification Officer  
Compliance Verification and Services  
London Office  
Greater Toronto Area Region  
Canada Border Services Agency  
Tel. 519 645-5145

c.c.



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Services Agency

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CBSA/ASFC  
Compliance Verification & Services  
451 Talbot St., 10<sup>th</sup> Floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

July 27, 2007

Dear Sir or Madam,

This is in reference to your request dated March 27, 2007 in which your broker,  
requested an Advance Ruling on your behalf on the tariff  
classification of imported from

Based on the literature submitted the are perfect  
for home or office viewing and can double as a computer display with support for TV

is  
classified under classification number **8528.72.33.00**, in accordance with GIR 1. Tariff  
code 9948.00.00 applies to this product as the LCD HDTV and PC are physically  
connected and functionally joined.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate  
the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1,  
the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding*  
*Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act.  
The CBSA will honour this Advance Ruling when making a decision on any importation  
of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the  
ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must  
be imported in accordance with the terms of the ruling, until such time as the CBSA  
issues a modification or revocation of the advance ruling, or until the ruling is revised or  
reversed as a result of a dispute or an appeal.



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frontaliers du Canada

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site:

<http://www.cbsa.gc.ca/tradecommerce/amps/menu-eng.html>

<http://www.cbsa.gc.ca/trade-commerce/amps/menu-fra.html>

Sincerely,

Terry Muszak  
Compliance Verification Officer  
Compliance Verification and Services  
London Office  
Greater Toronto Area Region  
Canada Border Services Agency  
Tel. 519 645-5145

c.c.



Canada Border  
Services Agency

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frontaliers du Canada

Compliance, Verification and Services  
PO Box 7850  
London, Ontario N5Y 0A7  
(519) 645-5843

August 1, 2007

This is in reference to your letter dated June 21, 2007, in which you requested an Advance Ruling on the tariff classification of the \_\_\_\_\_, filed on your behalf by \_\_\_\_\_.

Descriptive literature indicates that this product is a flat panel TV with LCD display. In accordance with General Interpretative Rule #1 and the Explanatory Notes to Heading 85.28, it is classified under H.S. No. 8528.72.33.00, as suggested in your submission. Also, the tariff relief afforded under code 9948 is applicable, as this product can be used as a display screen for a personal computer, thereby enhancing the function of the host unit. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

S.J. Walters  
Client Services Unit  
London Office, GTA Region

c.c.





Canada Border  
Service Agency

Agence des services  
frontaliers du Canada

Compliance, Verification and Services  
PO Box 7850  
London, Ontario N5Y 0A7  
(519) 645-5843

August 1, 2007

This is in reference to your letter dated June 21, 2007, in which you requested an Advance Ruling on the tariff classification of the  
filed on your behalf by

Descriptive literature indicates that this product is a flat panel TV with LCD display. In accordance with General Interpretative Rule #1 and the Explanatory Notes to Heading 85.28, it is classified under H.S. No. 8528.72.33.00, as suggested in your submission. Also, the tariff relief afforded under code 9948 is applicable, as this product can be used as a display screen for a personal computer, thereby enhancing the function of the host unit. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

S.J. Walters  
Client Services Unit  
London Office, GTA Region

c.c.

Canada



Canada Border  
Services Agency

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frontaliers du Canada

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CBSA/ASFC  
Compliance Verification & Services  
451 Talbot St., 10<sup>th</sup> Floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

July 27, 2007

Dear Sir or Madam,

This is in reference to your request dated March 27, 2007 in which you requested an Advance Ruling on your behalf on the tariff classification of Plasma display panel imported from

Based on the literature submitted the Plasma display panel :  
definition plasma display  
panels with incorporated TV tuners. These plasma display panels feature 42", 50", 55" or 63" wide screen depending on the model.

The plasma display panels are classified under classification number **8528.72.33.00**, in accordance with GIR 1. Tariff code 9948.00.00 applies to this product as the plasma display and pc are physically connected.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must



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Services Agency

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be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site:

<http://www.cbsa.gc.ca/tradecommerce/amps/menu-eng.html>  
<http://www.cbsa.gc.ca/trade-commerce/amps/menu-fra.html>

Sincerely,

A handwritten signature in black ink, appearing to read 'Terry Muszak'.

Terry Muszak  
Compliance Verification Officer  
Compliance Verification and Services  
London Office  
Greater Toronto Area Region  
Canada Border Services Agency  
Tel. 519 645-5145

c.c.



**Canada Border Services Agency**  
**Agence des services frontaliers du Canada**

55

Trade Compliance Division  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

Re:

November 09, 2007

Dear

This is in reference to your letter dated September 17, 2007 in which you requested an Advance Customs Ruling for a “

Information submitted by the importer indicates this widescreen LCD HDTV is capable of displaying computer images through connections to a computer as well as displaying television images.

There is high-definition picture quality, picture in picture and picture out of picture capabilities. This product is provided for in heading 85.28, “Reception apparatus for television....

Therefore, based on the available information the applicable classification for the  
is H.S. 8528.72.33.00 in accordance with G.I.R.  
#1. This product is eligible for tariff item 9948.00.00 when used for those purposes in accordance with D10-14-51.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the  
of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the “description” field of Form B3, *Canada Customs Coding Form* or in the “input ruling reference number” field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the

ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa.gc.ca/trade-commerce/amps/menu-eng](http://www.cbsa.gc.ca/trade-commerce/amps/menu-eng).

Yours truly,



M. Bernardi  
Trade Services Officer  
Canada Border Services Agency  
Greater Toronto Region  
London Office

Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification and Services  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

November 28, 2007

Att:

This is in reference to your letter received by the London office dated September 21, 2007, submitted on behalf of your agent requesting an Advanced Customs Ruling on the tariff classification applicable on

Based on the information before the Agency the Televisions have a flat panel screen. They are equipped with set to be physically and functionally joined to a personal computer.

Widescreen LCD High Definition  
input jacks which allows the

In accordance with General Interpretive Rules #1 and the relevant notes of the Customs Tariff, the LCD Television/Monitors are classified under tariff classification 8528.72.33.00 with the benefit of tariff code 9948.00.00. The usual GST regulations apply.

Subsection 32.2(2) of the Customs Act places an obligation on the importer of record to correct declarations of tariff classification within 90 days of the date there is reason to believe they are incorrect. Subsection 32.2(6), "Diversions" extends this obligation to those situations where goods imported under an end-use tariff item in Chapter 99 fail to comply with a condition imposed under that item.

This ruling has been issued under legislative authority 43.1(1) © of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of (D11-11-3) that occurs while the ruling is in effect. Advance Ruling are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Canada



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Services Agency

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frontaliers du Canada

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute reason to believe for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:  
<http://www.cbsa.asfc.gc.ca/customs/general/amps>

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the "input ruling reference number" field (K160) for Cadex participants.

Sincerely,

Sue A. Sweitzer  
Senior Officer Trade Compliance  
London Office  
Southern Ontario Region  
Phone Number: (519) 645-5117  
Fax Number: (519) 675-3309

Cc:

Canada

Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance and Verification Services  
451 Talbot St., 10<sup>th</sup> Floor,  
P. O. Box 7850,  
London, Ont.  
N6A 5C9

December 4, 2007

Attention:

**Subject: Advance Ruling Request for a**

Dear Mr.

This letter is in reference to your request for an Advance Ruling on the subject Monitor.  
Canada Inc. imports this product from The country of origin was  
not stated.

Based on the technical literature supplied with your request, the subject is  
recognized as a 42-inch flat screen plasma television. Additional details on this unit include a  
computer input connectors.

The is capable of displaying computer images through connections to  
a computer as well as displaying television images.

For the purposes of Tariff Classification, This monitor meets the terms of Tariff Classification  
8528.72.33.00 as an "other flat panel screen monitor". In addition, this unit meets the terms of Tariff  
Item 9948.00.00 as being capable of being physically or functionally joined (to a computer) to enhance  
the host unit. General Rule for Interpretation #1 applies.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate  
of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the  
"description" field of form B3, Canada Customs Coding Form or in the "input ruling reference number"  
field of (K160) for CADEX participants.

.../2

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

-2-

The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of the issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advanced Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute “reason to believe” for the purposes of Section 32.2 of the Customs Act and the CBSA’s Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site: [www.cbsa.gc.ca/customs/general/amps](http://www.cbsa.gc.ca/customs/general/amps).

Sincerely,



Peter Hopkins  
Senior Trade Compliance Officer  
Greater Toronto Region,  
London Office

c.c.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance Verification & Services  
P.O. Box 7850  
London, Ontario  
N5Y 0A7  
519-645-3854

January 16, 2008

To Whom It May Concern:

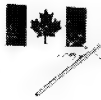
This refers to your request for an Advance Ruling submitted by your agent for a product identified as a \_\_\_\_\_ which is exported to Canada by \_\_\_\_\_ and \_\_\_\_\_ are similar products.

Televisions are named in the tariff. Explanatory Notes to the Tariff Edition 4, Heading Note 85.28 (D) describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8528.72.33.00 with Tariff item 9948.00.00.**

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Where specific tariff provision was available to the importer prior to receiving a ruling, that tariff provision provides the importer with 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours Truly,

David Bolichowski  
Client Services Officer



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance Verification & Services  
P.O. Box 7850  
London, Ontario  
N5Y 0A7  
519-645-3854

January 16, 2008

To Whom It May Concern:

This refers to your request for an Advance Ruling submitted by your agent for a product identified as a \_\_\_\_\_ which is exported to Canada by \_\_\_\_\_

Televisions are named in the tariff. Explanatory Notes to the Tariff Edition 4, Heading Note 85.28 (D) describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8528.72.96.00 with Tariff item 9948.00.00.**

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Where specific tariff provision was available to the importer prior to receiving a ruling, that tariff provision provides the importer with 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours Truly,

David Bolichowski  
Client Services Officer



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance, Verification and Services  
PO Box 7850  
London, Ontario N5Y 0A7  
(519) 645-5843

February 27, 2008

This is in reference to your letter dated January 25, 2008, in which you requested an Advance Ruling on the tariff classification of the "LCD Television with DVD Player", filed on your behalf by

Descriptive literature indicates that this product is a flat panel TV/DVD combo with LCD display. In accordance with General Interpretative Rule #1 and the Explanatory Notes to Heading 85.28, it is classified under H.S. No. 8528.72.96.00, as suggested in your submission. Also, the tariff relief afforded under code 9948 is applicable, as this product can be used as a display screen for a personal computer, thereby enhancing the function of the host unit and satisfying the requirements outlined in Memorandum D10-14-51. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

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Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

S.J. Walters  
Client Services Unit  
London Office, GTA Region

c.c.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance, Verification and Services  
PO Box 7850  
London, Ontario N5Y 0A7  
(519) 645-5843

February 27, 2008

This is in reference to your letter dated January 25, 2008, in which you requested an Advance Ruling on the tariff classification of the "32" LCD Television Display", filed on your behalf by

Descriptive literature indicates that this product is a flat panel HD TV monitor. In accordance with General Interpretative Rule #1 and the Explanatory Notes to Heading 85.28, it is classified under H.S. No. 8528.72.33.00, as suggested in your submission. Also, the tariff relief afforded under code 9948 is applicable, as this product can be used as a display screen for a personal computer, thereby enhancing the function of the host unit and satisfying the requirements outlined in Memorandum D10-14-51. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

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Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

S.J. Walters  
Client Services Unit  
London Office, GTA Region

c.c.:

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance, Verification and Services  
PO Box 7850  
London, Ontario N5Y 0A7  
(519) 645-5843

February 27, 2008

This is in reference to your letter dated January 25, 2008, in which you requested an Advance Ruling on the tariff classification of the '42" Plasma Television Display', filed on your behalf by

Descriptive literature indicates that this product is a flat panel HD TV monitor. In accordance with General Interpretative Rule #1 and the Explanatory Notes to Heading 85.28, it is classified under H.S. No. 8528.72.33.00, as suggested in your submission. Also, the tariff relief afforded under code 9948 is applicable, as this product can be used as a display screen for a personal computer, thereby enhancing the function of the host unit and satisfying the requirements outlined in Memorandum D10-14-51. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

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Yours truly,

S.J. Walters  
Client Services Unit  
London Office, GTA Region

c.c.

Canada

Canada Border Services Agency  
Agence des services frontaliers du Canada

Compliance, Verification and Services  
PO Box 7850  
London, Ontario N5Y 0A7  
(519) 645-5843

February 27, 2008

This is in reference to your letter dated January 25, 2008, in which you requested an Advance Ruling on the tariff classification of the 15" LCD Television", filed on your behalf by

Descriptive literature indicates that this product is a flat panel TV with LCD display. In accordance with General Interpretative Rule #1 and the Explanatory Notes to Heading 85.28, it is classified under H.S. No. 8528.72.96.00, as suggested in your submission. Also, the tariff relief afforded under code 9948 is applicable, as this product can be used as a display screen for a personal computer, thereby enhancing the function of the host unit and satisfying the requirements outlined in Memorandum D10-14-51. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

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Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

S.J. Walters  
Client Services Unit  
London Office, GTA Region

c.c.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance, Verification and Services  
PO Box 7850  
London, Ontario N5Y 0A7  
(519) 645-5843

February 27, 2008

This is in reference to your letter dated January 25, 2008, in which you requested an Advance Ruling on the tariff classification of the "42" Plasma Television Display", filed on your behalf by


Descriptive literature indicates that this product is a flat panel HD TV monitor. In accordance with General Interpretative Rule #1 and the Explanatory Notes to Heading 85.28, it is classified under H.S. No. 8528.72.33.00, as suggested in your submission. Also, the tariff relief afforded under code 9948 is applicable, as this product can be used as a display screen for a personal computer, thereby enhancing the function of the host unit and satisfying the requirements outlined in Memorandum D10-14-51. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

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Yours truly,

  
S.J. Walters  
Client Services Unit  
London Office, GTA Region

c.c.

Canada





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Services Agency

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frontaliers du Canada

Compliance, Verification and Services  
PO Box 7850  
London, Ontario N5Y 0A7  
(519) 645-5843

February 27, 2008

This is in reference to your letter dated January 25, 2008, in which you requested an Advance Ruling on the tariff classification of the 15" TFT LCD Television/Monitor", filed on your behalf by

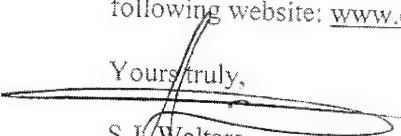
Descriptive literature indicates that this product is a flat panel TV/PC monitor with LCD display. In accordance with General Interpretative Rule #1 and the Explanatory Notes to Heading 85.28, it is classified under H.S. No. 8528.72.96.00, as suggested in your submission. Also, the tariff relief afforded under code 9948 is applicable, as this product can be used as a display screen for a personal computer, thereby enhancing the function of the host unit and satisfying the requirements outlined in Memorandum D10-14-51. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

  
S.J. Walters  
Client Services Unit  
London Office, GTA Region

c.c.

Canada



Canada Border  
Services Agency

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frontaliers du Canada

Compliance, Verification and Services  
PO Box 7850  
London, Ontario N5Y 0A7  
(519) 645-5843

February 27, 2008

This is in reference to your letter dated January 25, 2008, in which you requested an Advance Ruling on the tariff classification of the ' LCD/DVD , filed on your behalf by

Descriptive literature indicates that this product is a flat panel TV monitor/DVD combo with LCD display. In accordance with General Interpretative Rule #1 and the Explanatory Notes to Heading 85.28, it is classified under H.S. No. 8528.72.96.00, as suggested in your submission. Also, the tariff relief afforded under code 9948 is applicable, as this product can be used as a display screen for a personal computer, thereby enhancing the function of the host unit and satisfying the requirements outlined in Memorandum D10-14-51. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

S.J. Walters  
Client Services Unit  
London Office, GTA Region

c.c.

Canada

60



**Canada Border Services Agency**  
**Agence des services frontaliers du Canada**

Trade Compliance Division  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

Re:

March 18, 2008

Dear Mr.

This is in reference to your letter dated February 18, 2007 in which you requested an Advance Customs Ruling for a "Plasma Display TV"

Information submitted by the importer indicates this product, a 42" wide screen Plasma Display TV. The user can connect the TV to various Audio Video equipment such as a VCR, DVD, STB, Satellite receiver, camcorder etc. This product can also be connected to a personal computer via the connectors and cable then subsequently be used as a computer monitor.

This TV Display is provided for in heading 85.28:

"Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus."

Therefore, based on the available information this "Plasma Display TV" is classified in H.S. 8528.72.33.00 in accordance with G.I.R. #1. This product is eligible for tariff item 9948.00.00 when used for those purposes in accordance with D10-14-51.

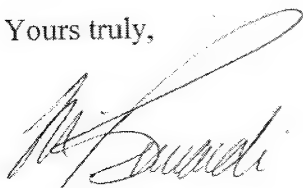
To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa.gc.ca/trade-commerce/amps/menu-eng](http://www.cbsa.gc.ca/trade-commerce/amps/menu-eng).

Yours truly,



M. Bernardi  
Trade Services Officer  
Canada Border Services Agency  
Greater Toronto Region  
London Office

cc:



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
PO Box 7850  
London, Ontario N5Y 0A7  
(519) 645-5843

Attn.:

May 6, 2008

This is in reference to your letter dated April 24, 2008, in which you requested an Advance Ruling on the tariff classification of the "32 Inch LCD TV," filed on your behalf by

It is noted that the country of origin is listed as


Descriptive literature indicates that this product is a high-resolution, flat panel TV with LCD display that is HD-ready and PC-compatible. In accordance with General Interpretative Rule #1, it is classified under H.S. No. 8528.72.33.00, as suggested in your submission. Also, the tariff relief afforded under code 9948 is applicable when all conditions have been met. The usual Goods and Services Tax regulations apply.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the Canada Customs Invoice, Form CI 1, the commercial invoice, in the "description" field of Form B3, Canada Customs Coding Form or in the input ruling reference number field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1 (1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

  
S.J. Walters  
Client Services Unit  
London Office  
GTA Region

c.c.]

Canada



**Canada Border Services Agency**  
**Agence des services frontaliers du Canada**

Trade Compliance Division  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

Re:

April 04, 2008

Dear Mr.

This is in reference to your letter dated February 27, 2008 in which you requested an Advance Customs Ruling for an “  
LCD 30” Television.”

Information submitted by the importer indicates this product is used for both television viewing and as a computer monitor when connected to a personal computer via the DVI/VGA connector cable.

This product is provided for in heading 85.28, “Reception apparatus for television....”

Therefore, based on the available information the applicable classification for the LCD 30” Television.” is H.S. 8528.72.33.00 in accordance with G.I.R. #1. This product is eligible for tariff item 9948.00.00 when used for those purposes in accordance with D10-14-51.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the “description” field of Form B3, *Canada Customs Coding Form* or in the “input ruling reference number” field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must

be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa.gc.ca/trade-commerce/amps/menu-eng](http://www.cbsa.gc.ca/trade-commerce/amps/menu-eng).

Yours truly,

M. Bernardi  
Trade Services Officer  
Canada Border Services Agency  
Greater Toronto Region  
London Office

Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Attn:

CBSA – Trade Compliance Division  
P.O. Box 7850  
London, ON (N5Y – 0A7)

29 July 2008

**RE: TARIFF CLASSIFICATION ADVANCE RULING**

Dear

This letter is in response to a request, submitted by you and received in our office 09 July 2008, for an Advance Ruling for the correct Harmonized System tariff classification of **“LCD HD Televisions”**, on behalf of your company, The models covered by this ruling are:

Based on the information before the Agency, these products are all flat panel Liquid Crystal Display (LCD) High Definition (HD) colour televisions. All are capable of being connected to a Personal Computer (PC).

These products are provided for under Heading 85.28 of the Canadian Customs Tariff, which covers, in part, “reception apparatus for television, whether or not incorporating ... video recording or reproducing apparatus”, such as a Digital Video Disc (DVD) player. Explanatory Note (D)(3) to Heading 85.28 describes and covers these products.

Therefore, as per General Interpretive Rules 1 and 6, and Canadian Rule 1, for classification in the Harmonized System, the **“LCD HD Televisions”** are classified under Harmonized System classification number **8528.72.33.00** of the Tariff. Furthermore, these products are entitled to the benefit of Tariff Item **9948.00.00**, as, being connectible to a personal computer, they are considered to be “for use in” automatic data processing machines (computers).

Canada





Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1; the commercial invoice; in the "description" field of Form B3, *Canada Customs Coding Form*; or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1)(c) of the Customs Act. The CBSA (Canada Border Services Agency) will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods **must** be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps)

Sincerely,

R.C. (Rod) Burden  
Senior Officer Trade Compliance  
CBSA – Trade Compliance Division  
London Office – Greater Toronto Area Region  
Tel: 519-675-3155 / Fax: 519-675-3309

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance Verification & Services  
P.O. Box 7850  
London, Ontario  
N5Y 0A7  
519-645-3854

August 1, 2008

Dear

This refers to your request for an Advance Ruling submitted by your agent for a product identified as a \_\_\_\_\_ which is manufactured by \_\_\_\_\_ and exported to Canada by \_\_\_\_\_

Televisions are named in the tariff. Explanatory Notes to the Tariff Edition 4, Heading Note 85.28 (D) describe and include goods of this nature. Based on the information you supplied and in accordance with General Interpretive Rule 1 this product is classified under H.S. tariff classification number **8528.72.33.00 with Tariff item 9948.00.00.**

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3. Where specific tariff provision was available to the importer prior to receiving a ruling, that tariff provision provides the importer with 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Yours Truly,

David Bolichowski  
Client Services Officer

CC:

Canada



Canada Border  
Services Agency      Agence des services  
frontaliers du Canada

PROTECTED B

May 10, 2016

**Subject: Tariff Classification Advance Ruling**

Dear |

This is in response to a request submitted on your behalf by  
advance ruling on the tariff classification of the ‘

for an

This product is exported by

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.21.00.00</b>
<b>Effective Date:</b>	<b>May 10, 2016</b>

**Product Description**

The unit is designed to connect wirelessly with Bluetooth technology to devices such as smartphones, laptops and in audio without the host device. The speaker is unable to produce

The speaker functionally connects to host ADP devices to provide improved sound quality and volume.

Canada

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## Analysis and Justification

Guidance in the classification of this good is provided by Section XVI Note 3 which states:

Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

Heading 85.18 provides for "microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures...". The portable wireless speaker meets the terms of this heading and is included more specifically under subheading 8518.21 as "single loudspeakers".

## Decision

Section 10 of the Customs Tariff directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the Customs Tariff states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

The \_\_\_\_\_ is classified under HS 8518.21.00.00 in accordance with Note 3 to Section XVI and General Interpretative Rule 1 and 6 of the *Customs Tariff*.

This product may be eligible for the benefits of tariff item 9948.00.00.00 but will be subject to all requirements specified in Memorandum D11-8-5, *Conditional Relief Tariff Items* and Memorandum D-11-8-6, Interpretation of Section 3 of the *Imported Goods Records Regulations*.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

PROTECTED B

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

#### **Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Monica Gillis  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London, Ontario N5Y 0A7

Telephone: 519-542-2929  
Facsimile: 519-675-3309  
E-mail address: [monica.gillis@cbsa-asfc.gc.ca](mailto:monica.gillis@cbsa-asfc.gc.ca)

c.c.:



Canada Border  
 Services Agency

Agence des services  
 frontaliers du Canada

PROTECTED B

April 21, 2016

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by  
 advance ruling on the tariff classification of the  
 and the

for an

These products are exported from

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.21.00.00</b>
<b>Effective Date:</b>	<b>April 20, 2016</b>

**Product Description**

These are portable rechargeable speakers with a built in lithium ion battery. enabled, they must be connected to an audio source. The speakers come with a 2 in 1 cable which consists of a USB plug for charging the speaker and an audio plug for connecting to the headphone jack or line-out of any audio source. They can be used with laptops, cell phones, portable game devices, MP3 players etc.

**Analysis and Justification**

You've proposed classification under 8518.21.00.00 with tariff code 9948. Heading 85.18 provides for "Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers..." The Explanatory Notes of heading 85.18, specifically (B) Loudspeakers, whether or not mounted in their enclosures", provides for "loudspeakers designed for connection to an automatic data processing machine, when presented separately". These mini speakers, consisting of a single speaker within an enclosure, meet the terms of the heading and are included more specifically under "single loudspeakers, mounted in their enclosures, subheading 8518.21.

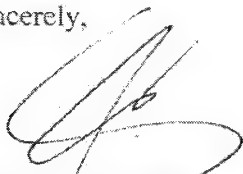
**Canada**

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**Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Yvonne Campbell  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London, Ontario N5Y 0A7

Telephone: 519-675-3249

Facsimile: 519-675-3309

E-mail address: [yvonne.campbell@cbsa-asfc.gc.ca](mailto:yvonne.campbell@cbsa-asfc.gc.ca)

c.c.:





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This product meets the terms of heading 85.18 which provides for microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers. Guidance is provided by Explanatory Note (B) to the heading which specifically mentions loudspeakers designed for connection to an automatic data processing machine, when presenting separately.

## Decision

Section 10 of the Customs Tariff directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the Customs Tariff states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

In accordance with General Interpretative Rule 1, item #:  
 Portable Speaker is classified 8518.21.00.00.

This product is eligible for the benefits of tariff item 9948.00.00 providing the conditions outlined in Customs Memorandum D10-14-51 Tariff Classification Policy: Tariff Item 9948.00.00 and D11-8-6 Interpretation of Section 3 of the Imported Goods Records Regulations are met.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

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This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

**Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Joan Ticknovich  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London, Ontario N5Y 0A7

Telephone: 519-782-3335  
Facsimile: 519-675-3309  
E-mail address: [Joan.Ticknovich@cbsa-asfc.gc.ca](mailto:Joan.Ticknovich@cbsa-asfc.gc.ca)

c.c.:



June 3, 2016

**Subject: Tariff Classification Advance Ruling**

Dear \_\_\_\_\_,

This is in response to a request submitted on your behalf by \_\_\_\_\_, for an advance ruling on the tariff classification of the

This product is exported from \_\_\_\_\_

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.22.00.00</b>
<b>Effective Date:</b>	<b>June 3, 2016</b>

**Product Description**

This is a portable, wireless speaker that uses Bluetooth® to connect to audio sources on tablets, laptops, digital audio players (MP3 players) or mobile phones.

**Analysis and Justification**

This product is considered a set for retail sale as defined in Explanatory Note (X) to General Interpretative Rule 3(b) to the *Customs Tariff* as it is comprised of goods classifiable in different headings of the *Tariff* put up together to meet a specific activity or need and sold directly to users with repacking. Rule 3(b) directs that such goods shall be classified as if they consisted of the material or component which gives them their essential character insofar as this criterion is applicable. In this instance, the essential character of the product is imparted by the speaker unit; the USB charging cable and the carrying pouch are considered accessories for use with the speaker.

The \_\_\_\_\_ is both a speaker and a wireless communication device. Legal Note 3 to Section XVI of the *Customs Tariff* directs that “composite machines consisting of two or more machines fitted together to form a whole and other machines

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designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.” Although the \_\_\_\_\_ uses Bluetooth technology to wirelessly communicate sound, its function is not as a communication device but as a loudspeaker. Therefore it is classified in heading 85.18, which provides for “loudspeakers, whether or not mounted in their enclosures”. Within the heading, subheading 8518.22 provides for multiple loudspeakers mounted in the same enclosure. As this wireless speaker contains two drivers (speakers) mounted in the same housing, it is appropriately included within this subheading.

## Decision

Section 10 of the Customs Tariff directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the Customs Tariff states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

The \_\_\_\_\_, is classified under 8518.22.00.00 in accordance with General Interpretative Rules 1, 3(b) and 6 of the *Customs Tariff*.

This product is eligible for the benefits of tariff item 9948.00.00 providing the conditions outlined in Customs Memorandum D10-14-51, *Tariff Classification Policy: Tariff Item 9948.00.00* and the requirements specified in Memorandum D11-8-6, *Interpretation of Section 3 of the Imported Goods Records Regulations* are met.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

PROTECTED B

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

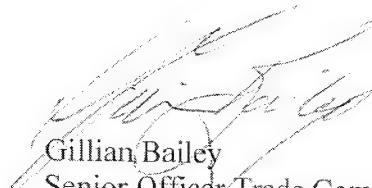
This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.]

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

**Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Gillian Bailey  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London Ontario N5Y 0A7

Telephone: 519-675-2843  
Facsimile: 519-675-3309  
E-mail address: [gillian.bailey@cbsa-asfc.gc.ca](mailto:gillian.bailey@cbsa-asfc.gc.ca)

c.c.:



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance, Verification and Services  
PO Box 7850  
London, Ontario  
N5Y 0A7  
(519) 645-5843

Attn.:

February 20, 2008

This is in reference to your letter received January 8, 2008, in which you requested an Advance Ruling for classification under tariff code 9948 of the  
to be exported from  
has been filed on your behalf by MSK.

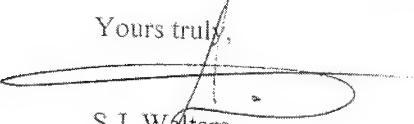
It is noted that this request

Descriptive literature indicates that these products are parts of a computer-programmed gantry system. In accordance with Memorandum D10-14-51, and in consultation with Tariff Policy Division, it has been determined that the gantry system is the "host unit", not the computer component of that system. As a result, the  
do not meet the requirements of  
eligibility for the benefits of tariff item 9948.00.00.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

  
S.J. Walters  
Client Services Unit  
London Office, GTA Region

c.c.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance, Verification and Services  
PO Box 7850  
London, Ontario  
N5Y 0A7  
(519) 645-5843

Attn.:

February 20, 2008

This is in reference to your letter received January 8, 2008, in which you requested an Advance Ruling for classification under tariff code 9948 of the goods to be exported from Canada. It is noted that this request has been filed on your behalf by your agent.

Descriptive literature indicates that these products are parts of a computer-programmed gantry system. In accordance with Memorandum D10-14-51, and in consultation with Tariff Policy Division, it has been determined that the gantry system is the "host unit", not the computer component of that system. As a result, the products do not meet the requirements of eligibility for the benefits of tariff item 9948.00.00.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

S.J. Walters  
Client Services Unit  
London Office, GTA Region

c.c.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance, Verification and Services  
PO Box 7850  
London, Ontario  
N5Y 0A7  
(519) 645-5843

Attn.:

February 20, 2008

This is in reference to your letter received January 8, 2008, in which you requested an Advance Ruling for classification under tariff code 9948 of various lines of ' \_\_\_\_\_  
to be exported from

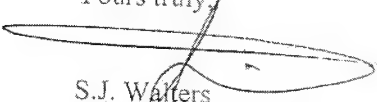
It is noted that this request has been filed on your behalf by

Descriptive literature indicates that these products are parts of a computer-programmed gantry system. In accordance with Memorandum D10-14-51, and in consultation with Tariff Policy Division, it has been determined that the gantry system is the "host unit", not the computer component of that system. As a result, the above-noted \_\_\_\_\_ products do not meet the requirements of eligibility for the benefits of tariff item 9948.00.00.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

  
S.J. Walters  
Client Services Unit  
London Office, GTA Region

c.c. ]

Canada





Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
451 Talbot Street, 10<sup>th</sup> floor  
London, Ontario, N6A 5C9

November 23, 2010

Dear Sir or Madam:

**Re: Tariff Classification Advance Ruling**

This is in response to a request filed on your behalf by \_\_\_\_\_ for an Advance Ruling on the applicability of tariff item 9948.00.00 to certain industrial monitors. These monitors are manufactured by \_\_\_\_\_

IMPORTER BN AND RM(S):	
TRS Number:	
Classification Number:	N/A
Effective Date:	November 23, 2010

**Product Description**

These industrial monitors are frameless, flat screen, LCD monitors of various sizes and model numbers. The monitors will be physically incorporated into video gaming machines (VGM) after importation, and may function as signage, roundtop display (advertising/game theme), top display, player tracking display or primary (main) display.

**Analysis and Justification**

Tariff item 9948.00.00 provides relief of duties on articles for use in, *inter alia*, automatic data processing machines and units thereof. Agency Memorandum D10-14-51 provides guidance with regard to the term 'for use in', by stating that "the CITT decisions established that the term "attached to" could also be interpreted to mean, "functionally joined". Paragraph 3 of the Memorandum states that in order to meet the "functionally



joined" standard, "the goods must be physically connected to the host unit **and** must enhance the function of the host unit." *Emphasis added.*

You assert that the industrial monitors are eligible for tariff item 9948.00.00 because they are manufactured with video ports that enable them, after installation into the VGM, to be used with the machine's computer. This computer controls all game functions and features of game play including coin in, coin out, statistical game data accumulation and accounting, player panel switches, audio effects, and video graphic displays.

It should be noted that most machines today are computer-programmed, with the computer often being an essential component of the machine. However, this does not automatically mean that in each instance the computer is the host unit. In this case, although the monitors may connect to the computer housed inside the VGM, the **host unit of the industrial monitors is the video gaming machine**. Not only are the monitors physically attached to the VGM, but they enhance the function of these machines in multiple ways – their visual display attracts players, informs players of the rules of play, shows player statistics, etc. Therefore, the "functionally joined standard" with respect to the computer is not satisfied for the purposes of tariff item 9948.00.00. Further, video gaming machines are not enumerated in the text of this tariff item.

### Decision

The industrial monitors for video gaming machines **do not qualify** for the benefits of tariff item 9948.00.00.

### Legislative /Administrative References

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. It will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented, all conditions in the ruling have been met and the ruling has not been modified, revoked, revised, or cancelled. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the Advance Ruling be modified or revoked as of the date of the change.

Importers should quote the Advance Ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the Advance Ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this Advance Ruling, you may file a dispute notice under 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in paragraphs 37 – 52 of the CBSA's Memorandum D11-11-3.



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This Advance Ruling is considered 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html)

Sincerely,



Gillian Bailey

Senior Officer Trade Compliance

London office, GTA Region

Tel: (519) 675-2843 Fax: (519) 675-3309

cc



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Compliance, Verification and Services  
PO Box 7850  
London, Ontario  
N5Y 0A7  
(519) 645-5843

Attn.:

February 20, 2008

This is in reference to your letter received January 8, 2008, in which you requested an Advance Ruling for classification under tariff code 9948 of the ‘

to be exported from  
been filed on your behalf

It is noted that this request has

Descriptive literature indicates that these products are parts of a computer-programmed gantry system. In accordance with Memorandum D10-14-51, and in consultation with Tariff Policy Division, it has been determined that the gantry system is the “host unit”, not the computer component of that system. As a result, the do not meet the requirements of eligibility for the benefits of tariff item 9948.00.00.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute “reason to believe” for the purposes of section 32.2 of the Customs Act and the CBSA’s Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

S.J. Walters  
Client Services Unit  
London Office, GTA Region

c.c.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Operations Division  
PO Box 7850  
London, Ontario  
N5Y 0A7  
(519) 645-5843

Attn.:

November 27, 2012

This is in reference to your request for an Advance Ruling for classification under tariff code 9948 for the \_\_\_\_\_ to be exported from \_\_\_\_\_

Descriptive literature indicates that this product is imported and sold for use in the \_\_\_\_\_ models of mobile computer. It is noted that the \_\_\_\_\_ model has cellphone capability (Heading 85.17), while the \_\_\_\_\_ does not (Heading 84.71). In consultation with the Tariff Division, it has been determined that the battery pack is not committed by design to be solely for use in automatic data processing machines. As a result, it does not meet the requirements outlined in Memorandum D10-14-51, and is therefore not eligible for the benefits of tariff item 9948.00.00.

This ruling has been issued under legislative authority 43.1 (1)(c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the Advance Ruling, or until the ruling is revised or reversed as a result of a dispute or and appeal. Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37-53 of Memorandum D11-11-3.

Please be advised that this Advance Ruling will constitute "reason to believe" for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following website: [www.cbsa.gc.ca/trade-commerce/amps](http://www.cbsa.gc.ca/trade-commerce/amps).

Yours truly,

S.J. Walters  
Client Services Unit  
London Office,  
GTA Region

Canada



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PROTECTED B

April 4, 2016

## Subject: Tariff Classification Advance Ruling

Dear

This is in response to a request submitted on your behalf by  
advance ruling on the tariff classification of product number  
product is exported from

for an  
This

Importer BN and RM:	
TRS Number:	
Classification Number:	8518.21.00.00
Effective Date:	March 30, 2016

## Product Description

This is a portable speaker system consisting of a subwoofer and two speakers. It cannot produce sound without a host audio source. It is designed among other things to play music from a TV, PC, laptop, netbook or other portable devices such as It uses a fixed power source and must be connected to host devices by a 3.5mm cord supplied.

## Analysis and Justification

You have requested consideration of tariff classification 8518.22.00.00 and tariff code 9948. meets the terms of heading 85.18 which provides for microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers.

Guidance in the classification of this good is provided by Section XVI Note 4 which states:

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Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

The good consists of individual components (three separate enclosures with only one speaker mounted in each enclosure) intended to contribute together to a clearly defined function (which is being speakers) covered in heading 85.18.

Since the goods consist of three separate enclosures with only one speaker mounted in each enclosure, we have determined that the good is classified in 8518.21.00.00 by application of General Interpretative Rules 1 (Note 4 to Section XVI) and 6.

### Decision

Section 10 of the Customs Tariff directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the Customs Tariff states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

In accordance with General Interpretative Rule 1 and 6,  
 is classified 8518.21.00.00.

This product is eligible for the benefits of tariff item 9948.00.00 providing the conditions outlined in Customs Memorandum D10-14-51 Tariff Classification Policy: Tariff Item 9948.00.00 and D11-8-6 Interpretation of Section 3 of the Imported Goods Records Regulations are met.

### Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

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Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

### **Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Joan Ticknovich  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London, Ontario N5Y 0A7

Telephone: 519-782-3335  
Facsimile: 519-675-3309  
E-mail address: [Joan.Ticknovich@cbsa-asfc.gc.ca](mailto:Joan.Ticknovich@cbsa-asfc.gc.ca)

c.c.:





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May 19, 2016

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by  
 advance ruling on the tariff classification of the

for an \_\_\_\_\_

This product is supplied by \_\_\_\_\_

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.22.00.00</b>
<b>Effective Date:</b>	<b>May 17, 2016</b>

**Product Description**

This portable wireless speaker has a built in microphone for speakerphone use. When paired with a phone via Bluetooth® it enables one to make and receive calls. The device is powered by a rechargeable Li-ion battery and can be charged by using a USB to Micro USB cord through a computer or with the AC adaptor with USB jack. The speaker can connect to audio sources by Bluetooth® or with a 3.5 mm audio cable. It comes packaged with a USB charging cable, an adaptor, a 3.5 mm audio cable, user manual and carrying case.

**Analysis and Justification**

You've proposed classification under 8518.21.00.00 with tariff code 9948. Heading 85.18 provides for "Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers..."

Note 3 to Section XVI states (in part): "Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function."

**Canada** 

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Based on the functionality of the wireless portable speaker, and in accordance with the aforementioned Section note, the principal function is performed by the speaker because it can still function even when it is not paired with a Bluetooth® enabled device, as it can be connected to other devices via a 3.5 mm aux input cable.

The Explanatory Notes of heading 85.18, specifically (B) Loudspeakers, whether or not mounted in their enclosures”, provides for “loudspeakers designed for connection to an automatic data processing machine, when presented separately”. This unit, consisting of two 5 W speakers within an enclosure, meet the terms of the heading and is included more specifically under “multiple loudspeakers, mounted in the same enclosure”, subheading 8518.22 as the Bluetooth® capability is considered as having a secondary or subordinated role to the principal function of the good.

Since this product comes with a USB charging cable, an adaptor, a 3.5 mm audio cable and carrying pouch, which are classifiable under two or more different headings, it is considered to be a set for retail sale as defined in Explanatory Note (X) to GIR 3(b). Rule 3(b) directs that goods put up in sets for retail sale shall be classified as if they consisted of the material or component which gives them their essential character insofar as this criterion is applicable. In this instance the essential character is imparted by the speaker unit. The other articles are considered accessories for use with the speaker.

## Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the *Customs Tariff* states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

The \_\_\_\_\_ is classified under 8518.22.00.00 in accordance with General Interpretative Rules 1 (Note 3 of Section XVI), 3(b) and 6 of the *Customs Tariff*.

This product is eligible for the benefits of tariff item 9948.00.00 providing the conditions outlined in Customs Memorandum D10-14-51, *Tariff Classification Policy: Tariff Item 9948.00.00* and the requirements specified in Memorandum D11-8-6, *Interpretation of Section 3 of the Imported Goods Records Regulations* are met.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances

PROTECTED B

remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

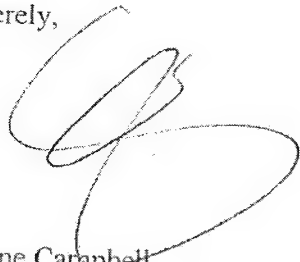
This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

#### **Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Yvonne Campbell  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London, Ontario N5Y 0A7

Telephone: 519-675-3249  
Facsimile: 519-675-3309  
E-mail address: [yvonne.campbell@cbsa-asfc.gc.ca](mailto:yvonne.campbell@cbsa-asfc.gc.ca)

c.c.:



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

August 2, 2005

Dear

This is in reference to your letter dated May 19, 2005, in which you requested an Advanced Ruling on the tariff classification of

Based on the information that you supplied the Agency, the product is classified, 8544.59.90.29.  
This product also meets the requirements for tariff code 9948.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

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Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site:

[www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps)

Sincerely,

Romeo Jackson  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone – 519-645-5155 – Fax – 519-645-5819.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

August 2, 2005

Dear

This is in reference to your letter dated May 19, 2005, in which you requested an Advanced Ruling on the tariff classification of

Based on the information that you supplied the Agency, the is classified, 8544.59.90.29.  
This product also meets the requirements for tariff code 9948.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

Canada



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Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site:  
[www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps)

Sincerely,

Romeo Jackson  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone – 519-645-5155 – Fax – 519-645-5819.

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

September 9, 2004.

Dear

This is in reference to your letter dated May 27, 2004, in which you requested an Advanced Ruling on the tariff classification of

Based on the information that you supplied the Agency, the [redacted] is classified, 8544.51.10.00. Tariff code 9948 will apply when this product is imported solely for the use as data processing and or power control apparatus in the automated manufacturing machinery systems.

To ensure the benefits of this Advanced Ruling at the time of importation, please indicate the TRS # of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in the "description" field of Form B3, *Canada Customs Coding Form* or in the "input ruling reference number" field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

**Canada**





Canada Border  
Services Agency

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Please be advised that this Advanced Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web-site: [www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps)

Sincerely,

Romeo Jackson  
Trade Services Officer  
London Office  
Southern Ontario Region  
Phone – 519-645-5155 – Fax – 519-645-5819.

Canada



June 29, 2017

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by  
for an advance ruling on the tariff classification of Battery Pack  
exported from

This product is

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8507.20.90.90</b>
<b>Effective Date:</b>	<b>June 28, 2017</b>

**Product Description**

This product is a that provides  
power to computers and servers (automatic data processing machines). The batteries are lead acid  
accumulator type and are fitted into a housing complete with connectors suitable for mounting into a  
rack and connecting to a to provide back-up power to computers and servers in the  
event of a power outage.

**Analysis and Justification**

You have requested classification under 8507.20.90.90 with Special Classification Provision Tariff Item 9948.00.00. Electric accumulators, also known as batteries are named in Heading 85.07 and lead-acid accumulators are named in Subheading 8507.20. The Explanatory Notes to Heading 85.07 indicate that "battery packs" are classified in that heading. These goods meet the terms and conditions of Heading 85.07 and more specifically Subheading 8507.20. They are not used for starting piston engines or as the primary power source in electric vehicles which sends them to classification under Tariff Item 8507.20.90.

Tariff item 9948.00.00 provides relief of duties on articles "for use in" a good listed in 9948.00.00. Subsection 2(1) of the Customs Tariff defines the term "for use in" as meaning the goods must be wrought or incorporated into, or attached to, goods identified in this tariff item. Memorandum D10-14-

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51 provides guidance with regard to the term “for use in”. The CITT has established that the term “attached to” within the “for use in” definition requires that the article be functionally joined to a host good listed in 9948.00.00. To satisfy the “functionally joined” standard, the article must be connected to the host good and must enhance, contribute to, or complement the function of the good or to provide the host good with additional capabilities.

This electric accumulator can be ‘functionally joined’ to automatic data processing (ADP) machines such as laptops. It can be connected to, contribute, enhance and compliment the function of an ADP machine.

## Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the *Customs Tariff* states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

With a ✓ this battery pack is classified 8507.20.90.90 in accordance with General Interpretative Rule 1 and 6.

This product may be eligible for the benefits of tariff item 9948.00.00 providing the conditions outlined in Customs Memorandum D10-14-51 *Tariff Classification Policy: Tariff Item 9948.00.00* and the requirements specified in D11-8-6 *Interpretation of Section 3 of the Imported Goods Records Regulations* are met.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

PROTECTED B

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

### **Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Greg Playfoot  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London, Ontario N5Y 0A7

Telephone: 519-645-3866  
Facsimile: 519-675-3309  
E-mail address: [Greg.Playfoot@cbsa-asfc.gc.ca](mailto:Greg.Playfoot@cbsa-asfc.gc.ca)

c.c.:

Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Trade Compliance Division  
451 Talbot Street, 10th floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

August 24, 2011

Dear

This is in reference to a request for an Advance Ruling dated May 17, 2011, for the classification of

Information submitted by the importer indicates these products described as nickel-cadmium rechargeable batteries are specifically designed for each scanner brand and model. These products are provided for in sub-heading 8507.30.

**6-Nickel-cadmium-**

Based on the available information the \_\_\_\_\_ are classified in H.S. 8507.30.90.00 in accordance with G.I.K. 1. These products may be eligible for tariff item 9948.00.00 in keeping with the Agency's policy and requirements as outlined in Customs Memorandum D10-14-51.

To ensure the benefits of this Advance Ruling at the time of importation, please indicate the  
of the Advance Ruling on the *Canada Customs Invoice*, Form CI 1, the commercial invoice, in  
the “description” field of Form B3, *Canada Customs Coding Form* or in the “input ruling reference  
number” field (K160) for CADEX participants.

This ruling has been issued under legislative authority 43.1(1) (c) of the Customs Act. The CBSA will honour this Advance Ruling when making a decision on any importation of goods covered by the ruling (see paragraph 22 of D11-11-3) that occurs while the ruling is in effect. Advance Rulings are in effect from the date of issue, and goods must be imported in accordance with the terms of the ruling, until such time as the CBSA issues a modification or revocation of the advance ruling, or until the ruling is revised or reversed as a result of a dispute or an appeal.

Should you disagree with this Advance Ruling, you may file a dispute in accordance with the procedures outlined in paragraphs 37 – 53 of Memorandum D11-11-3.

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Please be advised that this Advance Ruling will constitute 'reason to believe' for the purposes of section 32.2 of the Customs Act and the Administrative Monetary Penalty System (AMPS). You may find further information on AMPS and the applicable contraventions at the following web site:

[www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html](http://www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html)

Sincerely,

A handwritten signature in dark ink, appearing to read 'M. Bernardi', is positioned below the 'Sincerely,' text.

M. Bernardi  
Senior Officer, Trade Compliance  
London Office, GTA Region

Tel: 519-645-5763 Fax: 519-675-3309

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

CBSA/ASFC  
Compliance Verification & Services  
451 Talbot St., 10<sup>th</sup> Floor  
P.O. Box 7850  
London, Ontario  
N5Y 0A7

Attention:

February 16, 2012

Dear

This letter is to advise that your tariff classification advance ruling has been updated as a result of the Amendments to the 2012 Customs Tariff.

Product: Battery

Original Tariff Classification: 8507.80.90.00 with tariff item 9948.00.00  
Original 1

Amended Tariff Classification: **8507.50.90.00 with tariff item 9948.00.00**  
Amended 1

Importers who do not agree with an advance ruling must continue to import goods according to the ruling. You have 90 days from the date of this amended advance ruling to request a review under subsection 60(2) of the Customs Act.

Written information addressed directly to the importer or agent that provides specific information on how goods should be declared is considered 'reason to believe' for the purpose of section 32.2 of the Customs Act.

Declarations made contrary to a ruling are incorrect declarations that must be corrected by filing self-adjustments under section 32.2 of the Customs Act. Failing to correct incorrect declarations within 90 days of reason to believe a declaration is incorrect may result in assessment of an administrative monetary penalty.

If you would like to discuss this matter further, please do not hesitate to contact me at (519) 645-5763.

Regards,

Michele Bernardi  
Senior Trade Officer  
Compliance Verification and Services  
London Office, Greater Toronto Area Region  
Canada Border Services Agency

Canada



Canada Border  
 Services Agency

Agence des services  
 frontaliers du Canada

PROTECTED B

September 22, 2017

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by  
 advance ruling on the tariff classification of

Replacement Batteries,

for an

This product is exported from

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8507.60.90.00</b>
<b>Effective Date:</b>	<b>September 21, 2017</b>

**Product Description**

They are designed and made specifically for certain  
 are lithium-ion

replacement batteries.

**Analysis and Justification**

You have requested classification of these Replacement Batteries under both tariff item 8507.60.90 which covers other lithium-ion electric accumulators, also known as lithium-ion batteries and tariff item 9948.00.00, which covers articles for use in automatic data processing (ADP) machines. Lithium-ion electric accumulators are named in subheading 8507.60. The goods in question are not for use as the primary source of electrical power for electrically-powered vehicles of subheading 8703.80 or 8703.90 or motorcycles of subheading 8711.60 or 8711.90. These lithium-ion batteries are therefore classified in the residual tariff item 8507.60.90.

Regarding classification under tariff item 9948.00.00. This tariff item provides relief of duties on articles "for use in" a good listed in 9948.00.00. Subsection 2(1) of the Customs Tariff defines the term "for use in" as meaning the goods must be wrought or incorporated into, or attached to, goods identified in this tariff item. Memorandum D10-14-51 provides guidance with regard to the term "for use in". The CITT has established that the term "attached to" within the "for use in" definition requires that the article be

**Canada**



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functionally joined to a host good listed in 9948.00.00. To satisfy the “functionally joined” standard, the article must be connected to the host good and must enhance, contribute to, or complement the function of the good or to provide the host good with additional capabilities.

Smartphones are considered ADP machines for the purposes of this tariff item. These batteries can be ‘functionally joined’ to automatic data processing machines such as smartphones. They can be connected to, contribute, enhance and compliment the function of an ADP machine.

## Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the *Customs Tariff* states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

These lithium-ion batteries are classified 8507.60.90.00 in accordance with General Interpretative Rule 1 and 6.

This product may be eligible for the benefits of 9948.00 providing the conditions outlined in Customs Memorandum D10-14-51 *Tariff Classification Policy: Tariff Item 9948.00.00* and the requirements specified in D11-8-6 *Interpretation of Section 3 of the Imported Goods Records Regulations* are met.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

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This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

**Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Greg Playfoot  
Senior Officer Trade Compliance  
Trade Operations Division  
451 Talbot Street, 10th Floor  
London, Ontario N5Y 0A7

Telephone: 519-645-3866  
Facsimile: 519-675-3309  
E-mail address: [Greg.Playfoot@cbsa-asfc.gc.ca](mailto:Greg.Playfoot@cbsa-asfc.gc.ca)

c.c.:

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

February 14, 2003.

Dear Mr.

This is in reference to your letter dated January 24 2003, which you requested a National Customs Ruling on the tariff classification of Speaker System This product is imported from

Based on the information that you supplied the Agency, this Speaker system is provided for in the tariff under item 8518. Therefore in accordance with G.I.R # 1 speaker System is classified 8518.21.00.00.

To ensure the benefits of this National Customs Ruling at the time of importation, please indicate that you are in possession of the ruling by attaching a copy, or by quoting in the 'description' field of the Canada Customs Coding Form B3, or the input ruling reference number field (K160) if you are a CADEX participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with this ruling, you must import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or

b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60 (1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

Clients of the Canada Customs and Revenue Agency are encouraged to make themselves aware of the Administrative Monetary Penalty System (AMPS). AMPS is a civil penalty regime that will secure compliance with Customs legislation through the application of monetary penalties. AMPS applies to contraventions of the Customs Act, Customs Tariff, and the Special Measures Act (SIMA) and the regulations there under, as well as contraventions of the terms and conditions of licensing agreements and undertakings.

This National Customs Ruling will constitute reason to believe for purposes of section 32.2 of the Customs Act. For more information on AMPS, a web site has been established at [www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps).

Sincerely,

Romeo Jackson  
Trade Services Officer  
London Office  
Southern Ontario Region

Customs Verification and Services  
451 Talbot Street, 10th floor  
London, Ontario  
N6A 4R3

Attention:

February 14, 2003.

Dear

This is in reference to your letter dated January 24 2003, which you requested a National Customs Ruling on the tariff classification of Speaker System. This product is imported from

Based on the information that you supplied the Agency, this Speaker system is provided for in the tariff under item 8518. Therefore in accordance with G.I.R # 1 speaker System is classified 8518.21.00.00.

To ensure the benefits of this National Customs Ruling at the time of importation, please indicate that you are in possession of the ruling by attaching a copy, or by quoting in the 'description' field of the Canada Customs Coding Form B3, or the input ruling reference number field (K160) if you are a CADEX participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with this ruling, you must import the goods in accordance with the terms of the ruling and then either:

- a) Request an informal review of the NCR following the guidelines outlined in Customs Memorandum D11-11-1, paragraph 27; or

b) File a corrector or refund type adjustment on form B2, stating that in the event the corrector or refund is denied, you wish to file a dispute of the decision. The B2 must be submitted showing a dual legislative authority – s. 32.2(2) for a corrector or s. 74(1)(e) for a refund and s. 60 (1) for the dispute.

Please note that time limits legislated under the Customs Act are neither protected nor suspended during an informal review of an NCR for goods that have been imported. Further information on the dispute resolution process may be obtained from Customs Memorandum D11-6-7.

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This National Customs Ruling will constitute reason to believe for purposes of section 32.2 of the Customs Act. For more information on AMPS, a web site has been established at [www.ccra.gc.ca/customs/general/amps](http://www.ccra.gc.ca/customs/general/amps).

Sincerely,

Romeo Jackson  
Trade Services Officer  
London Office  
Southern Ontario Region



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Services Agency

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frontaliers du Canada

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Customs Client Services Division  
333 Dunsmuir Street  
5th Floor  
Vancouver, B.C.  
V6B 5R4

**TARIFF CLASSIFICATION ADVANCE RULING**

Advance Ruling :

Tariff Classification: **8471.80.10.00**

Tariff Code: **9948**

★  
MD SEPT. 21/2004

**Attention:**

**Effective Date: September 21, 2004**

Dear

This is in response to your letter dated March 9, 2004, filed on behalf of your client  
The letter is requesting a ruling on the tariff classification of

The product at issue is to be exported from \_\_\_\_\_ Based  
on the descriptive literature provided, this letter constitutes an Advanced Ruling for Tariff  
Classification on the above noted product.

**PRODUCT DESCRIPTION**

The product before the agency is \_\_\_\_\_ Headset Adaptor with Personal  
It provides two functions – it adapts a signal from the USB port of a computer to  
a telephone headset, for voice communications. It also possesses Digital Signal Processing  
software, which is software that decodes DSP signals to optimize speaking and listening audio  
quality, when attached to the headset.

The *Customs Tariff* Sections 10 and 11 direct that classification shall be done in accordance with  
the General Interpretive Rules and Explanatory Notes to the Harmonized System.

In accordance with General Interpretive Rule #1 and the Explanatory Notes to heading 84.71,  
the product at issue is properly classified under tariff item **8471.80.10** as control or adapter units  
of automatic data processing machines. The rate of duty is free, Most Favoured Nation Tariff  
Treatment.

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Further, tariff code 9948 is applicable to the above noted classification as the \_\_\_\_\_ is for use in automatic data processing machines.

This Advance Ruling for Tariff Classification is issued based upon the information provided and will be honoured by the CBSA for future importations of these goods whether you produce, export, or import them, as long as the material facts and circumstances are the same as those presented with the request. If the facts or circumstances change, you must report them to the CCRA within 30 days of learning of the changes. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers quoting this Advanced Ruling must ensure that the product imported is the same as that described herein. This ruling will only be honoured by the CBSA until such time as it is modified or revoked. Notification of any revisions will be sent to you.

In the event you disagree with this Advance Ruling for Tariff Classification, you may request a review of the ruling under the authority of Subsection 60(2) of the Customs Act by filing a request setting forth arguments in favour of a revision or reversal. This must be done within 90 days from the date of the effective date of the ruling. Under certain circumstances applications up to one year and 90 days from the effective date will be considered (D11-6-9).

A request for review must be in writing and should be sent to the Director, Customs Appeals Division in the region the ruling was issued. A list of the addresses is located in Appendix 'E' to D11-11-3 (Advance Rulings for Tariff Classification).

This ruling is considered "reason to believe" pursuant to section 32.2 of the *Customs Act*. Failure to make the required corrections, including paying any duty and interest owing, to a declaration of tariff classification of imported goods within 90 days after having reason to believe the declaration was incorrect, will result in the application of penalties under the Administrative Monetary Penalty System (contravention #C082), which came into effect October 7, 2002.

Pursuant to subsection 32.2(4), the obligation to make a correction in respect of imported goods ends four years after the goods have been accounted for under subsection 32(1), (3) or (5).

If you have any questions related to this ruling do not hesitate to contact me as below.

Alan Barrados  
Customs Client Services Officer -Client Services Division  
Customs, Pacific Region Tel: 604-775-5499  
E-Mail: [Alan.barrados@ccra-adrc.gc.ca](mailto:Alan.barrados@ccra-adrc.gc.ca)

**Canada**





Canada Border  
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CMV Approved Oct 31/11

REGISTERED MAIL

Trade Compliance Division  
#503 – 333 Dunsmuir Street  
Vancouver, B.C. V6B 5R4

PROTECTED B

COPY

October 28, 2011

**TARIFF CLASSIFICATION ADVANCE RULING**

**Advance Ruling No.**

**Tariff Classification: 8528.72.33.00**

Effective Date: October 28, 2011

Dear

This refers to your request dated August 16, 2011, received on August 17, 2011, for a Tariff Classification Advance Ruling on the  
This request was submitted on behalf of

This is an Advance Ruling issued pursuant to the authority of section 43.1 of the *Customs Act (Act)*.

area with a 1920 x 1080p HD resolution, has a 24" diagonal viewing  
It has

Sections 10 and 11 of the *Customs Tariff* direct that classification and interpretation of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System (GIR) and the World Customs Organization's (WCO) Explanatory notes to the Harmonized Commodity Description and Coding system (HS).

Analysis of Tariff Classification:

In the request, it was suggested that the television would be properly classified under the tariff classification number 8528.72.33.00 with the benefit of the tariff item number 9948.00.00.

The 2011 *Customs Tariff* for 8528.72.33.00 reads as follows:

85.28 Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.

Canada

.../2

- 2 -

- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:
- 8528.72 --Other, colour
- High definition:
- 8528.72.33.00 ----Other, with flat panel screen

The 2011 *Customs Tariff* for 9948.00.00 reads as follows:

Articles for use in the following: Automatic banknote dispensers; Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data; Automatic word-processing machines; Chart recorders and other instruments for measuring or checking electrical quantities, designed for use with automatic data processing machines; Electronic calculating machines; Magnetic discs; Numerical control panels with built-in automatic data processing machines; Power supplies of automatic data processing machines and units thereof; Process control apparatus, excluding sensors, which converts analog signals from or to digital signals; Video games used with a television receiver, and other electronic games; Parts and accessories of the foregoing.

The 2011 WCO's Explanatory Notes (EN) to Heading 85.28 state:

Monitors, projectors and television sets utilize different technologies, such as CRT (cathode-ray tube), LCD (liquid crystal display), DMD (digital micromirror device), OLED (organic light emitting diodes) and plasma, to display images.

:

Monitors and projectors may be capable of receiving a variety of signals from different sources. However, if they incorporate a television tuner they are considered to be reception apparatus for television.

:

(D) RECEPTION APPARATUS FOR TELEVISION

This group includes apparatus whether or not designed to incorporate a video display or screen, such as:

- (3) Television receivers of all kinds (LCD, plasma, CRT, etc.) used in the home (television sets), whether or not incorporating a radio-broadcast receiver, video cassette recorder, DVD player, DVD recorder, satellite receiver, etc.

The television is a reception apparatus for television meeting the terms of the heading 85.28. It has a built-in TV tuner and a PC/VGA input/output port enabling a connection to a computer via a RGB/VGA plug on cable. This television is eligible for the benefits of tariff item 9948.00.00 as it can be physically connected to a computer and it enhances the function of the computer, thereby meeting the requirements of "for use in" in the terms of the tariff item.

Decision:

Commodity:

Advance Ruling No.:

Tariff Classification No.: 8528.72.33 (statistical suffix 00)

In accordance with GIR's 1 (applicable at the heading level) and 6 (applicable at the subheading level) and Canadian Rule 1 (applicable at the tariff item level), the television shall be classified under the 2011 HS Customs Tariff tariff item number 8528.72.33 (statistical suffix 00), as other high definition flat panel screen. Regard has been given to WCO's EN to heading 85.28.

This Advance Ruling is issued upon the information provided and will be honoured by the Canada Border Services Agency (CBSA) for future importations of goods you produce, export, or import as long as the material facts or circumstances are the same as the facts presented in this Advance Ruling. If the facts or circumstances change, you must report them to CBSA within 30 days of learning of the changes. You may request that the Advance Ruling be modified or revoked as of the date of the change.

Importers quoting this Advance Ruling number must ensure that the Advance Ruling covers the goods being imported. The ruling will only be honoured by the CBSA if all conditions in the ruling have been met and if the Advance Ruling has not been modified, revoked, revised, or cancelled. Notification of any revisions will be sent to you at the address listed above.

When importing the above-noted commodity, the Advance Ruling number should be quoted in either the description field of the B3 entry document or on the Canada Customs Invoice.

Effect and Recourse:

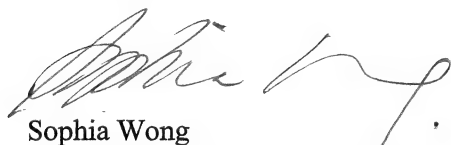
This Advance Ruling is considered "reason to believe" pursuant to section 32.2 of the *Act*. Failure to make the required corrections, including paying any duty and interest owing, to a declaration of tariff classification of imported goods within 90 days after having reason to believe the declaration was incorrect, may result in the application of penalties under the Administrative Monetary Penalty System. Pursuant to subsection 32.2(4) of the *Act*, the obligation to make a correction in respect of imported goods ends four years after the goods have been accounted for under subsections 32(1), (3) or (5).

If you disagree with this Advance Ruling, you may request a review under the authority of subsection 60(2) of the *Act* by filing a written request setting forth arguments in favour of a revision or reversal of the Advance Ruling within 90 days of the date of issue of the Advance Ruling (in certain circumstances applications up to a year and 90 days from the date of issue will be considered: see Interim Customs Memorandum D11-6-9). The request for a review should be sent to the "Director of Recourse Division, CBSA" at the address listed in Customs Memorandum D11-11-3 (Advance Rulings for Tariff Classification). The request must be submitted in writing and conform to the information requirements set out in D11-11-3.

All Memoranda referenced in this letter may be accessed on the CBSA website: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

If you have questions, please contact me at the number shown below.

Yours truly,



Sophia Wong  
Senior Officer Trade Compliance  
Trade Compliance Division  
#503 – 333 Dunsmuir Street  
Vancouver, B.C. V6B 5R4  
Phone: 604-666-2737  
Fax: 604-666-7027  
E-mail: [sophia.wong@cbsa-asfc.gc.ca](mailto:sophia.wong@cbsa-asfc.gc.ca)



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

LM Approved Feb 6/2013  
FILE COPY

Trade Operations Division  
#503, 333 Dunsmuir Street,  
Vancouver, B.C.  
V6B 5R4

PROTECTED B

Date of Letter: February 5, 2013

Attn: Mr.

Dear Mr.

**Re: Tariff Classification Advance Ruling**

This refers to a request submitted on your behalf by \_\_\_\_\_ dated November 16, 2012, received on November 28, 2012, on a tariff classification Advance Ruling for Laptop Battery Packs. This Advance Ruling is issued pursuant to the authority of section 43.1 of the Customs Act.

<b>Importer's Business Number</b>	
<b>Product</b>	<b>: Laptop Battery Packs</b>
<b>Advance Ruling Number</b>	<b>:</b>
<b>Classification Number</b>	<b>: 8507.80.90.00</b>
<b>Tariff Item</b>	<b>: 9948.00.00</b>
<b>Effective Date</b>	<b>: February 5, 2013</b>

Sections 10 and 11 of the *Customs Tariff* direct that classification and interpretation of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System and the Explanatory notes to the Harmonized Commodity Description and Coding system.

**Product description:**

Based on the information provided, the subject goods are laptop battery packs designed for different models of laptops. Each laptop battery pack is composed of three main components: (1) Lithium ion batteries; (2) a plastic housing; and (3) a printed circuit board.

Canada

## Analysis of Tariff Classification:

In the advance ruling submission, the applicant submits that the applicable tariff classification for these laptop battery packs is 8473.30.90.00 and the applicable tariff item is 9948.00.00.

Chapter 99 covers Special Classification Provisions – Commercial

Legal Note 3 to Chapter 99 states that,

Goods may be classified under a tariff item in this Chapter and be entitled to the Most-Favoured-Nation Tariff or a preferential tariff rate of customs duty under this Chapter that applies to those goods according to the tariff treatment applicable to their country of origin only after classification under a tariff item in Chapters 1 to 97 has been determined and the conditions of any Chapter 99 provision and any applicable regulations or orders in relation thereto have been met”.

Pursuant to above legal note, goods have to be classified under a tariff item in Chapter 1 to 97 before goods can be classified under a tariff item in Chapter 99.

Thus, we have to classify the subject products under a tariff item in Chapter 1 to 97 before the tariff item 9948.00.00 can be applied.

## Customs Tariff

### **Section XVI Machinery and Mechanical Appliances; Electrical Equipment; Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles**

General Explanatory Notes (G.E.N.) to Section XVI states, in part, that,

#### *(II) PARTS*

##### *(Section Note 2)*

*In general, parts which are suitable for use solely or principally with particular machines or apparatus (including those of heading 84.79 or heading 85.43), or with a group of machines or apparatus falling in the same heading, are classified in the same heading as those machines or apparatus subject, of course, to the exclusions mentioned in Part (I) above. Separate headings are, however, provided for:*

.....  
*(E) Parts of the office machines of headings 84.69 to 84.72 (heading 84.73).*  
.....

*The above rules do not apply to parts which in themselves constitute an article covered by a heading of this Section (other than headings 84.87 and 85.48); these are in all cases classified in their own appropriate heading even if specially designed to work as part of a specific machine. This applies in particular to:*

.....

(10) *Electric accumulators assembled into battery packs (heading 85.07).*

.....

Thus, pursuant to the above mentioned G.E.N., electric accumulators assembled into battery packs (even if specially designed to work as part of a specific machine), are in all cases classified in their own appropriate heading, which, in this case, is Heading 85.07.

**Chapter 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles**

**Heading 85.07 covers**

Electric accumulators, including separators therefor, whether or not rectangular (including square)

E.N. to Heading 85.07 states, in part, that,

*Electric accumulators (storage batteries or secondary batteries) are characterised by the fact that the electrochemical action is reversible so that the accumulator may be recharged. They are used to store electricity and supply it when required. A direct current is passed through the accumulator producing certain chemical changes (charging); when the terminals of the accumulator are subsequently connected to an external circuit these chemical changes reverse and produce a direct current in the external circuit (discharging). This cycle of operations, charging and discharging, can be repeated for the life of the accumulator.*

*Accumulators consist essentially of a container holding the electrolyte in which are immersed two electrodes fitted with terminals for connection to an external circuit. In many cases the container may be subdivided, each subdivision (cell) being an accumulator in itself; these cells are usually connected together in series to produce a higher voltage. A number of cells so connected is called a battery. A number of accumulators may also be assembled in a larger container. Accumulators may be of the wet or dry cell type.*

*Accumulators are used for supplying current for a number of purposes, e.g., motor vehicles, golf carts, fork-lift trucks, power hand-tools, cellular telephones, portable automatic data processing machines, portable lamps.*

....

*Accumulators containing one or more cells and the circuitry to interconnect the cells amongst themselves, often referred to as "battery packs", are covered by this heading, whether or not they include any ancillary components which contribute to the accumulator's function of storing and supplying energy, or protect it from damage, such as electrical connectors, temperature control devices (e.g., thermistors), circuit protection devices, and protective housings. They are classified in this heading even if they are designed for use with a specific device.*

**85.07 Electric accumulators, including separators therefor, whether or not rectangular (including square).**

**8507.80 -Other accumulators**

8507.80.90 00 - - -Other

**Decision:**

Classification of goods is made in accordance with General Interpretive Rules. Pursuant to General Interpretive Rule (GIR) #1, goods are to be classified according to the terms of the headings and any relative section or chapter notes and, provided the headings or notes do not otherwise require, according to the remaining GIRs.

**General Interpretive Rules 1 & 6, state that:**

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, mutatis mutandis, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purpose of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

**Canadian Interpretive Rule 1, states that:**

1. For legal purposes, the classification of goods in the tariff items of a subheading or of a heading shall be determined according to the terms of those tariff items and any related Supplementary Notes and, mutatis mutandis, to the General Rules for the Interpretation of the Harmonized System, on the understanding that only tariff items at the same level are comparable. For the purpose of this Rule the relative Section, Chapter and Subheading Notes also apply, unless the context otherwise requires.

Based on the available information and the above analysis, this product, laptop battery packs, should be classified as other accumulators under tariff item **8507.80.90 (statistical suffix 00)** in accordance with General Interpretative Rules 1 and 6, and Canadian Rule 1.

**Application of Tariff Item 9948.00.00**

Tariff item 9948.00.00 states, in part, that:

***Articles for use in the following:***

***Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data; ... Parts and accessories of the foregoing.***

Section 2(1) of the Customs Tariff defines "for use in" as follows:

"for use in", wherever it appears in a tariff item, in respect of goods classified in the tariff item, means that the goods must be wrought or incorporated into, or attached to, other goods referred to in that tariff item.

Customs Memorandum D 10-14-51 (September 6, 2007) relating to tariff item 9948.00.00 indicates that based on Canadian International Trade Tribunal (CITT) '...decisions established that the term "attached to" could also be interpreted to mean, "functionally joined"' and further states 'to satisfy this "functionally joined" standard, the goods must be physically connected to the host unit and must enhance the function of the host unit.'

The information submitted with this request indicates that the laptop battery pack is designed to form a complete unit with a laptop. The printed circuit boards of the battery pack will communicate with the computer if the alternating current (AC) power supplied to the computer is not available (from a wall socket) or suddenly cut off via an external power adapter. In such situations, this battery pack will provide backup power for the laptop to keep it function as usual. Thus, this battery pack can be described as physically connected to the host unit (laptop) and enhances the function of the host unit (laptop) by allowing it to be used as a portable computer without the supply of external power.

### Decision:

**Based on the above analysis, laptop battery packs qualify for the application of Tariff Item 9948.00.00, provided that the conditions of Customs Memorandum D 10-14-51 have been met.**

D10-14-51 paragraphs 5-7 specify the following requirements:

- At the time of importation, to classify their goods under tariff item 9948.00.00, the importer, or their agent, does not have to provide proof that the goods meet the "for use in" requirement. It is sufficient that the potential exists.
- However, this "potential" must be exercised. In the event of a verification, importers are expected to provide end-use certificates confirming that the goods were solely used for the purpose for which they were imported.
- If the goods are diverted to a use not covered by the provisions of tariff item 9948.00.00 within four years of their date of accounting, subsection 32.2(6) of the Customs Act requires the importer to make a correction to the declaration of tariff classification and pay any applicable duties and taxes.

The following sections of the *Customs Act* state:

32.2 (6) Diversions — The obligation under this section to make a correction to a declaration of tariff classification includes an obligation to correct a declaration of tariff classification that is rendered incorrect by a failure, after the goods are accounted for under subsection 32(1), (3) or (5) or, in the case of prescribed goods, after the goods are released without accounting, to



comply with a condition imposed under a tariff item in the List of Tariff Provisions set out in the schedule to the Customs Tariff or under any regulations made under that Act in respect of a tariff item in that List.

40.(1) Importers' records — Every person who imports goods or causes goods to be imported for sale or for any industrial, occupational, commercial, institutional or other like use or any other use that may be prescribed shall keep at the person's place of business in Canada or at any other place that may be designated by the Minister any records in respect of those goods in any manner and for any period of time that may be prescribed and shall, where an officer so requests, make them available to the officer, within the time specified by the officer, and answer truthfully any questions asked by the officer in respect of the records.

- If the goods are diverted to a use not covered by the provisions of tariff item 9948.00.00 within four years of their date of accounting, subsection 32.2(6) of the Customs Act requires the importer to make a correction to the declaration of tariff classification and pay any applicable duties and taxes.
- In the event of verification, importers are expected to provide end-use certificates confirming that the goods were solely used for the purpose for which they were imported.

**If 9948.00.00 is claimed then please ensure that the evidence of the actual use of the goods, such as end-use certificates are collected and kept as per the *Customs Act* (CA s.40. (1)).**

This Advance Ruling is issued upon the information provided and will be honoured by the CBSA for future importations of goods you produce, export, or import as long as the material facts or circumstances are the same as the facts presented in this Advance Ruling. If the facts or circumstances change, you must report them to CBSA within 30 days of learning of the changes. You may request that the Advance Ruling be modified or revoked as of the date of the change.

Importers quoting these Advance Ruling numbers ( ) must ensure that the Advance Ruling covers the goods being imported. The ruling will only be honoured by the CBSA if all conditions in the ruling have been met and if the Advance Ruling has not been modified, revoked, revised, or cancelled. Notification of any revisions will be sent to you at the address listed above.

If you are an exporter or producer of goods, the Advance Ruling number should be quoted on the Certificate of Origin opposite the goods covered by the Advance Ruling. If you are an importer, the Advance Ruling number should be quoted in either the description field of the B3 entry document or on the Canada Customs Invoice.

#### Effect and Recourse:

This Advance Ruling is considered "reason to believe" pursuant to section 32.2 of the *Customs Act*. Failure to make the required corrections, including paying any duty and interest owing, to a declaration of tariff classification of imported goods within 90 days after having reason to believe the declaration was incorrect, may result in the application of penalties under the Administrative Monetary Penalty System. Pursuant to subsection 32.2(4), the obligation to make a correction

in respect of imported goods ends four years after the goods have been accounted for under subsection 32(1), (3) or (5).

If you disagree with this Advance Ruling, you may request a review under the authority of subsection 60(2) of the *Customs Act* by filing a written request setting forth arguments in favour of a revision or reversal of the Advance Ruling within 90 days of the date of issue of the Advance Ruling. (In certain circumstances applications up to a year and 90 days from the date of issue will be considered: see Interim Customs Memorandum D11-6-9.) The request for a review should be sent to the "Director of Recourse Division, CBSA" at the address listed in Customs Memorandum D11-11-3 (Advance Rulings for Tariff Classification). The request must be submitted in writing and conform to the information requirements set out in D11-11-3.

All Memoranda referenced in this letter may be accessed on the CBSA website: [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Canada Border Services Agency is responsible for administering the Special Import Measures Act (SIMA). SIMA helps to protect Canadian industry from injury caused by the dumping and subsidizing of imported goods. Your goods are not subject to SIMA at this time. For further information, please visit the CBSA website at: <http://www.cbsa-asfc.gc.ca/sima-lmsi/menu-eng.html>

If you have questions, please contact me at the number shown below.

Yours truly,



Phyllis Wong  
Senior Officer Trade Compliance  
Trade Operations Division, Pacific Region  
Phone: 604-775-6781  
Fax: 604-666-7027  
E-mail: [phyllis.wong@cbsa-asfc.gc.ca](mailto:phyllis.wong@cbsa-asfc.gc.ca)

LMU Approved Feb 7/13

COPY

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Trade Operations Division  
#503 - 333 Dunsmuir Street  
Vancouver, BC V6B 5R4

February 6, 2013

Dear Mr.

**Re: Tariff Classification Advance Ruling**

This is in response to a request submitted on your behalf by \_\_\_\_\_ for an advance ruling on the tariff classification of digital video recorders (DVRs). The request, dated October 24, 2012 was received on October 24, 2012. The DVRs in issue are imported by \_\_\_\_\_ and include the following models:

In addition, consideration was given to the special classification provisions under tariff item No. 9948.00.00 as articles for use in automatic data processing machines and units thereof. This is an Advance Ruling issued pursuant to the authority of section 43.1 of the *Customs Act*.

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8521.90.90.00</b>
<b>Conditional Relief Tariff Item:</b>	<b>9948.00.00</b>
<b>Effective Date:</b>	<b>February 6, 2013</b>

**Product Description**

The \_\_\_\_\_ digital video recorders in issue are designed as mobile recorders for use in transport vehicles. The product line ranges from a \_\_\_\_\_ DVR system. The DVR units are durable, tamper-proof and capable of withstanding vibration and temperature extremes. They record vehicle speed, turning signal usage and braking with \_\_\_\_\_. The DVRs include video viewing software for easy viewing, archiving and retrieval of data. All of the DVRs contain media cartridges with hard drive, Ethernet interface, web browser interface and stream images over a wireless LAN network.

Sections 10 and 11 of the *Customs Tariff* direct that classification and interpretation of imported goods shall be determined in accordance with the *General Rules for the Interpretation of the Harmonized System* and the *Explanatory Notes to the Harmonized Commodity Description and Coding System*.

**Analysis and Justification**

The *General Rules* are structured in cascading form. If the classification of goods cannot be determined in accordance with Rule 1, then regard must be had to Rule 2, and so on.

Relevant *General Interpretive Rules* read as follows:

Rule 1: The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the [subsequent rules].

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**Section XVI**

**MACHINERY AND MECHANICAL APPLIANCES;  
 ELECTRICAL EQUIPMENT; PARTS THEREOF;  
 SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE  
 AND SOUND RECORDERS AND REPRODUCERS, AND PARTS  
 AND ACCESSORIES OF SUCH ARTICES**

**Chapter 85**

**ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF;  
 SOUND RECORDERS AND REPRODUCERS,  
 TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND  
 PARTS AND ACCESSORIES OF SUCH ARTICLES**

**85.21           Video recording or reproducing apparatus, whether or not incorporating  
 a video tuner.**

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**8521.90       -Other**

**(A) RECORDING AND COMBINED RECORDING AND REPRODUCING  
 APPARATUS**

These are apparatus which, when connected to a television camera or a television receiver, record on media electric impulses (analogue signals) or analogue signals converted into digital code (or a

combination of these) which correspond to the images and sound captured by a television camera or received by a television receiver. Generally the images and sound are recorded on the same media. The method of recording can be by magnetic or optical means and the recording media is usually tapes or discs.

The heading also includes apparatus which record, generally on a magnetic disc, digital code representing video images and sound, by transferring the digital code from an automatic data processing machine (e.g., digital video recorders).

In magnetic recording on tape the images and sound are recorded on different tracks on the tape whereas in magnetic recording on disc the images and sound are recorded as magnetic patterns or spots in spiral tracks on the surface of the disc.

In optical recording, digital data representing the images and sound are encoded by a laser onto a disc.

Video recording apparatus which receive signals from a television receiver also incorporate a tuner which enables selection of the desired signal (or channel) from the frequency band of signals transmitted by the television transmitting station.

When used for reproduction, the apparatus convert the recording into video signals. These signals are passed on either to a transmitting station or to a television receiver.

## **Chapter 99**

### **SPECIAL CLASSIFICATION PROVISIONS - COMMERCIAL**

#### **Notes.**

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3. Goods may be classified under a tariff item in this Chapter and be entitled to the Most-Favoured-Nation Tariff or a preferential tariff rate of customs duty under this Chapter that applies to those goods according to the tariff treatment applicable to their country of origin only after classification under a tariff item in Chapters 1 to 97 has been determined and the conditions of any Chapter 99 provision and any applicable regulations or orders in relation thereto have been met.

#### **9948.00.00 Articles for use in the following:**

**Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data; . . .**

**Parts and accessories of the foregoing.**

Section 2.(1) of the Customs Tariff defines "for use in" as follows:

"for use in", wherever it appears in a tariff item, in respect of goods classified in the tariff item, means that the goods must be wrought or incorporated into, or attached to, other goods referred to in that tariff item.

**Decision:**

The explanatory notes to subheading 8521.90 specify that the heading includes apparatus which record, generally on a magnetic disc, digital code representing video images and sound, by transferring the digital code from an automatic data processing machine (e.g., digital video recorders).

**are classified as, other video recording or reproducing apparatus, whether or not incorporating a video tuner under tariff classification number 8521.90.90.00** pursuant to Rule 1 of the General Rules for the Interpretation of the Harmonized System.

Consideration was given to the special classification provisions under tariff item No. 9948.00.00 and whether

qualify as articles "for use in" automatic data processing machines and units thereof. Memorandum D10-14-51 outlines relevant legislation and CBSA policy as it relates to the classification of goods under tariff item No. 9948.00.00 of the *Customs Tariff*.

The DVRs in issue are finished goods and meet the definition of "articles" within the meaning of the *Customs Tariff*. The term "for use in", as defined in subsection 2.(1) of the *Customs Tariff*, means the goods must be wrought or incorporated into, or attached to, the goods referred to in that tariff item while tariff classification policy outlined in Memorandum D10-14-51 specifies there is no requirement for the goods seeking the benefits of tariff item 9948.00.00 to remain permanently attached to the host unit.

In addition, Canadian International Trade Tribunal (CITT) decisions (Appeal AP-99-116, AP-2001-097) have established that the term "attached to" could also be interpreted to mean, "functionally joined". Tariff classification policy outlined in memorandum D10-14-51 stipulates that goods must be physically connected to the host unit and must enhance the function of the host unit to satisfy this "functionally joined" standard.

Based on the information provided, all of the DVR models contain media cartridges with hard drive, Ethernet interface, web browser interface and stream images over a LAN network. Connected into the system network (DVR), the computer is able to receive downloaded files from the DVR, play back images that were previously captured and recorded and further process/manipulate the downloaded video footage. In this way it is the storage images from the DVR that is enhancing the functionality of the computer by allowing it to receive the digital files and further process the data to the user's preferences.

**will be eligible for the benefits of tariff item 9948 as computer-based DVRs provided the conditions of Customs Memorandum D10-14-51 have been met.** D10-14-51 paragraphs 5-7 specify the following requirements:

- At the time of importation, to classify their goods under tariff item 9948.00.00, the importer, or their agent, does not have to provide proof that the goods meet the "for use in" requirement. It is sufficient that the potential exists.
- However, this "potential" must be exercised. In the event of a verification, importers are expected to provide end-use certificates confirming that the goods were solely used for the purpose for which they were imported.
- If the goods are diverted to a use not covered by the provisions of tariff item 9948.00.00 within four years of their date of accounting, subsection 32.2(6) of the *Customs Act* requires the importer to make a correction to the declaration of tariff classification and pay any applicable duties and taxes.

The *Customs Act* provides the following:

32.2 (6) Diversions — The obligation under this section to make a correction to a declaration of tariff classification includes an obligation to correct a declaration of tariff classification that is rendered incorrect by a failure, after the goods are accounted for under subsection 32(1), (3) or (5) or, in the case of prescribed goods, after the goods are released without accounting, to comply with a condition imposed under a tariff item in the List of Tariff Provisions set out in the schedule to the *Customs Tariff* or under any regulations made under that Act in respect of a tariff item in that List.

40.(1) Importers' records — Every person who imports goods or causes goods to be imported for sale or for any industrial, occupational, commercial, institutional or other like use or any other use that may be prescribed shall keep at the person's place of business in Canada or at any other place that may be designated by the Minister any records in respect of those goods in any manner and for any period of time that may be prescribed and shall, where an officer so requests, make them available to the officer, within the time specified by the officer, and answer truthfully any questions asked by the officer in respect of the records.

- If the goods are diverted to a use not covered by the provisions of tariff item 9948.00.00 within four years of their date of accounting, subsection 32.2(6) of the *Customs Act* requires the importer to make a correction to the declaration of tariff classification and pay any applicable duties and taxes.
- In the event of verification, importers are expected to provide end-use certificates confirming that the goods were solely used for the purpose for which they were imported.

**If tariff item 9948.00.00 is claimed then please ensure that evidence of the actual use of the goods, such as end-use certificates, are collected and kept as per section 40.(1) of the *Customs Act*.**

This advance ruling is issued upon the information provided and will be honoured by the Canada Border Services Agency (CBSA) for future importations of goods you produce, export, or import as long as the material facts or circumstances are the same as the facts presented in this advance ruling. If the facts or circumstances change, you must report them to CBSA within 30 days of learning of the changes. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers quoting this advance ruling number must ensure that the advance ruling covers the goods being imported. The ruling will only be honoured by the CBSA if all conditions in the ruling have been met and if the advance ruling has not been modified, revoked, revised, or cancelled. Notification of any revisions will be sent to you at the address listed above.

If you are an exporter or producer of goods, the advance ruling number should be quoted on the Certificate of Origin opposite the goods covered by the advance ruling. If you are an importer, the advance ruling number should be quoted in either the description field of the B3 entry document or on the Canada Customs Invoice.

## **Legislative / Administrative References**

This advance ruling is considered “reason to believe” pursuant to section 32.2 of the *Customs Act*. Failure to make the required corrections, including paying any duty and interest owing, to a declaration of tariff classification of imported goods within 90 days after having reason to believe the declaration was incorrect, may result in the application of penalties under the Administrative Monetary Penalty System. Pursuant to subsection 32.2(4), the obligation to make a correction in respect of imported goods ends four years after the goods have been accounted for under subsection 32(1), (3) or (5).

If you disagree with this advance ruling, you may request a review under the authority of subsection 60(2) of the *Customs Act* by filing a written request setting forth arguments in favour of a revision or reversal of the advance ruling within 90 days of the date of issue of the advance ruling. (In certain circumstances applications up to a year and 90 days from the date of issue will be considered: see Interim Customs Memorandum D11-6-9.) The request for a review should be sent to the “Director of Recourse Division, CBSA” at the address listed in Customs Memorandum D11-11-3 (Advance Rulings for Tariff Classification). The request must be submitted in writing and conform to the information requirements set out in D11-11-3.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html)

Sincerely,

Dan Clark  
Senior Officer Trade Compliance  
Trade Operations Division, Pacific Region  
Phone: (604) 666-7319  
Fax: (604) 666-2637  
E-mail: [Dan.Clark@cbsa-asfc.gc.ca](mailto:Dan.Clark@cbsa-asfc.gc.ca)

cc.





March 23, 2015

Trade Operations Division  
412 – 1611 Main Street  
Vancouver, BC V6A 2W5

**Subject: Tariff Classification Advance Ruling**

Dear Mr. ,

This is in response to a request submitted on your behalf by \_\_\_\_\_ of \_\_\_\_\_  
for an advance ruling on the tariff classification of \_\_\_\_\_  
This product is exported from \_\_\_\_\_

<b>Importer BN and RM(S):</b>	_____
<b>TRS Number:</b>	_____
<b>Classification Number:</b>	<b>8523.49.10.90</b>
<b>Effective Date:</b>	<b>March 18, 2015</b>

**Product Description**

The product submitted for this Advance Ruling was the  
DVD, a DVD featuring \_\_\_\_\_

**Analysis and Justification**

DVD stands for "Digital Versatile Disc". A DVD is a type of optical media used

.../2

for storing digital data. It is the same size as a CD, but has a larger storage capacity. Some DVDs are formatted specifically for video playback, while others may contain different types of data such as software programs and computer files.

The General Explanatory Notes to heading 85.23 include DVDs, optical media, in particular, which are products generally in the form of discs, the data of which is read by a laser beam, such as that in a computer CD-ROM drive. Supplementary Note 3 to Chapter 85 of the Customs Tariff provides for software under heading 85.23.

## Decision

In accordance with General Interpretive Rule 1, this product is classified under classification number 8523.49.10.90.

This product may be eligible for the benefits of tariff item 9948.00.00, but will be subject to all requirements specified in Memorandum D11-8-5, *End-Use Program*, including proof of actual use and the reporting of diversions from the qualified use.

Supplementary information regarding tariff item 9948.00.00 can be found in Memorandum D10-14-51 *Tariff Classification Policy: Tariff Item 9948.00.00*.

## Legislative /Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation on either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

Please be advised that the goods covered by this advance ruling are provided for in a specific tariff provision that is considered 'reason to believe' for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1. *In the event that you have been classifying these goods elsewhere in the tariff, you are obligated to self-correct.* See Memorandum D11-6-6 for information on self-correction/self-adjustment.

All Memoranda referenced in this letter may be accessed on the CBSA website at [www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

**Consent to the Public Release of the Advance Ruling**

As per your consent statement, we will not release this advance ruling to the public in accordance with the procedures described in Memorandum D11-11-3.

Sincerely,



Susan Inkster  
Senior Officer Trade Compliance  
Trade Operations Division  
Pacific Region, Vancouver Office  
Tel: (604) 775-6745  
Fax: (604) 666-2212

cc:



PROTECTED B

June 22, 2018

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by  
advance ruling on the tariff classification of the  
manufactured by

for an  
This product is

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.22.00.00</b>
<b>Effective Date:</b>	<b>June 22, 2018</b>

**Product Description**

The product is  
designed to sit above or below a television and provide surround sound alongside picture  
displayed on a television.

**Analysis and Justification**

The submission from proposed the use of:

8518.22.00 00  
Microphones and stands therefor; loudspeakers, whether or not mounted in their  
enclosures; headphones and earphones, whether or not combined with a  
microphone, and sets consisting of a microphone and one or more loudspeakers;  
audio-frequency electric amplifiers; electric sound amplifier sets. -  
Loudspeakers, whether or not mounted in their enclosures: - Multiple  
loudspeakers, mounted in the same enclosure

Canada



## Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the *Customs Tariff* states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

According to GIR 1 the aforementioned article is classified as 8518.22.00.00.

This product may be eligible for the benefits of tariff item 9948.00.00.00 but will be subject to all requirements specified in Memorandum D11-8-5, *Conditional Relief Tariff Items*, including proof of actual use and the reporting of diversions from the qualifying use, in order to receive its benefits.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at: [www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

**Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Christopher Pallai  
Senior Officer Trade Compliance  
Trade Operations Division  
412 - 1611 Main Street  
Vancouver, BC V6A 2W5

Telephone: 604-666-3551  
Facsimile: 604-666-2212  
E-mail address: christopher.pallai@cbsa.gc.ca

c.c.:



PROTECTED B

June 22, 2018

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by  
advance ruling on the tariff classification of the  
manufactured by

for an  
This product is

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.22.00.00</b>
<b>Effective Date:</b>	<b>June 22, 2018</b>

**Product Description**

The product is  
designed to sit above or below a television and provide surround sound alongside picture  
displayed on a television.

**Analysis and Justification**

The submission from proposed the use of:

Microphones and stands therefor; loudspeakers, whether or not mounted in their  
enclosures; headphones and earphones, whether or not combined with a  
microphone, and sets consisting of a microphone and one or more loudspeakers;  
8518.22.00 00 audio-frequency electric amplifiers; electric sound amplifier sets. -  
Loudspeakers, whether or not mounted in their enclosures: - Multiple  
loudspeakers, mounted in the same enclosure

Canada



This heading accurately describes the  
 also proposed the use of tariff code:

The submission from

Articles for use in the following: Automatic banknote dispensers; Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data; Automatic word-processing machines; Chart recorders and other instruments for measuring or checking electrical quantities, designed for use with automatic data processing machines; Electronic calculating machines; Magnetic discs; 9948.00.00 Numerical control panels with built-in automatic data processing machines; Power supplies of automatic data processing machines and units thereof; Process control apparatus, excluding sensors, which converts analog signals from or to digital signals; Video games used with a television receiver, and other electronic games; Parts and accessories of the foregoing.

To qualify for tariff item 9948.00.00.00 goods must meet a three part test. From *Best Buy* (AP-2015-034): "they must be (1) articles (2) for use in (3) ADP [Automated Data Processing] machines or units thereof." The surround bar:

1. meets the definition of an article "...any finished or semi-finished product, which is not considered to be a material." (AP-2010-022)
2. can be physically connected and functionally joined via any of its audio inputs to enhance an ADP machine by playing sound. "For use in" is further defined in D10-14-51.
3. ADP machines would form the majority of possible connections of the surround bar. As per AP-2015-034, the CITT included in the definition of ADP machines: "computers, DVD/Blu-ray players, video game consoles, personal/digital video recorders and cable/satellite set top boxes..." (para. 69.). ADP machines are further defined in Chapter 84.

## Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the *Customs Tariff* states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

According to GIR 1 the aforementioned article is classified as 8518.22.00.00.

This product may be eligible for the benefits of tariff item 9948.00.00.00 but will be subject to all requirements specified in Memorandum D11-8-5, *Conditional Relief Tariff Items*, including proof of actual use and the reporting of diversions from the qualifying use, in order to receive its benefits.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at: [www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

**Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,

Handwritten signature of Christopher Pallai, dated 2024.

Christopher Pallai  
Senior Officer Trade Compliance  
Trade Operations Division  
412 - 1611 Main Street  
Vancouver, BC V6A 2W5

Telephone: 604-666-3551  
Facsimile: 604-666-2212  
E-mail address: christopher.pallai@cbsa.gc.ca

c.c.:



PROTECTED B

June 22, 2018

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by  
advance ruling on the tariff classification of  
product is manufactured by

for an  
This

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.30.91.00</b>
<b>Effective Date:</b>	<b>June 22, 2018</b>

**Product Description**

The product is an on-ear stereo headphone; which consists of two speakers connected by a head band, and worn on the head. The product allows users to listen to sound via the 3.5mm audio cable connection. The product has a built in remote control to control the device it is receiving audio signals from. It also has a microphone. The product literature specifically mentions

**Analysis and Justification**

The submission from proposed the use of:

Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; 8518.30.91 00 audio-frequency electric amplifiers; electric sound amplifier sets. - Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers - Other: - Headphones, including earphones, and telephone headsets



## Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the *Customs Tariff* states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

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According to GIR 1 the aforementioned article is classified as 8518.30.91.00.

This product may be eligible for the benefits of tariff item 9948.00.00.00 but will be subject to all requirements specified in Memorandum D11-8-5, *Conditional Relief Tariff Items*, including proof of actual use and the reporting of diversions from the qualifying use, in order to receive its benefits.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

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Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

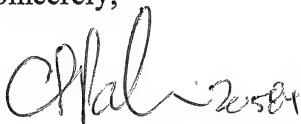
This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

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### **Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Christopher Pallai  
Senior Officer Trade Compliance  
Trade Operations Division  
412 - 1611 Main Street  
Vancouver, BC V6A 2W5

Telephone: 604-666-3551  
Facsimile: 604-666-2212  
E-mail address: christopher.pallai@cbsa.gc.ca

c.c.:



PROTECTED B

June 22, 2018

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by  
advance ruling on the tariff classification of  
manufactured by

for an  
This product is

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.30.91.00</b>
<b>Effective Date:</b>	<b>June 22, 2018</b>

**Product Description**

The product is a connected pair of ear phones; designed to be placed in the ear. The product allows sound to be played from an audio source via a 3.5mm cable and jack. The product contains a 3-button remote control for controlling an audio device; and a microphone. The literature specifically mention i connectivity.

**Analysis and Justification**

The submission from proposed the use of:

8518.30.91 00 Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets. - Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers - Other: - Headphones, including earphones, and telephone headsets



This heading accurately describes the  
 also proposed the use of tariff code:

The submission from

9948.00.00 Articles for use in the following: Automatic banknote dispensers; Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data; Automatic word-processing machines; Chart recorders and other instruments for measuring or checking electrical quantities, designed for use with automatic data processing machines; Electronic calculating machines; Magnetic discs; Numerical control panels with built-in automatic data processing machines; Power supplies of automatic data processing machines and units thereof; Process control apparatus, excluding sensors, which converts analog signals from or to digital signals; Video games used with a television receiver, and other electronic games; Parts and accessories of the foregoing.

To qualify for tariff item 9948.00.00.00 goods must meet a three part test. From *Best Buy* (AP-2015-034): "they must be (1) articles (2) for use in (3) ADP [Automated Data Processing] machines or units thereof." The earphones:

1. meets the definition of an article "...any finished or semi-finished product, which is not considered to be a material." (AP-2010-022)
2. can be physically connected and functionally joined via any of its audio inputs to enhance an ADP machine by playing sound. "For use in" is further defined in D10-14-51.
3. ADP machines would form the majority of possible connections of earphones. As per AP-2015-034, the CITT included in the definition of ADP machines: "computers, DVD/Blu-ray players, video game consoles, personal/digital video recorders and cable/satellite set top boxes..." (para. 69.). ADP machines are further defined in Chapter 84.

## Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the *Customs Tariff* states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

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According to GIR 1 the aforementioned article is classified as 8518.30.91.00.

This product may be eligible for the benefits of tariff item 9948.00.00.00 but will be subject to all requirements specified in Memorandum D11-8-5, *Conditional Relief Tariff Items*, including proof of actual use and the reporting of diversions from the qualifying use, in order to receive its benefits.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

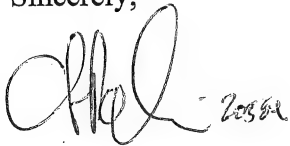
This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at: [www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

### **Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,

A handwritten signature in black ink, appearing to read "Pallai", followed by a date "2012".

Christopher Pallai  
Senior Officer Trade Compliance  
Trade Operations Division  
412 - 1611 Main Street  
Vancouver, BC V6A 2W5

Telephone: 604-666-3551  
Facsimile: 604-666-2212  
E-mail address: christopher.pallai@cbsa.gc.ca

c.c.:



PROTECTED B

June 22, 2018

**Subject: Tariff Classification Advance Ruling**

Dear ]

This is in response to a request submitted on your behalf by  
advance ruling on the tariff classification of the  
product is manufactured by

for an  
[his

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.30.91.00</b>
<b>Effective Date:</b>	<b>June 22, 2018</b>

**Product Description**

are a pair of speakers connected by a  
headband designed to sit on top of the head, with the speaker cushions resting on the ears. The  
headphones are designed to listen to music from an The headphones  
feature buttons to control audio playback, and a microphone. The headphones use Bluetooth  
technology to communicate with these devices. The headphones are powered by two "AAA"  
batteries. The product uses noise cancelling technology.

**Analysis and Justification**

The submission from proposed the use of:

Microphones and stands therefor; loudspeakers, whether or not mounted in their  
enclosures; headphones and earphones, whether or not combined with a  
microphone, and sets consisting of a microphone and one or more loudspeakers;  
8518.30.91 00 audio-frequency electric amplifiers; electric sound amplifier sets. - Headphones  
and earphones, whether or not combined with a microphone, and sets consisting  
of a microphone and one or more loudspeakers - Other: - Headphones, including  
earphones, and telephone headsets

This tariff item accurately describes the

The submission from

also proposed the use of tariff code:

9948.00.00 Articles for use in the following: Automatic banknote dispensers; Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data; Automatic word-processing machines; Chart recorders and other instruments for measuring or checking electrical quantities, designed for use with automatic data processing machines; Electronic calculating machines; Magnetic discs; Numerical control panels with built-in automatic data processing machines; Power supplies of automatic data processing machines and units thereof; Process control apparatus, excluding sensors, which converts analog signals from or to digital signals; Video games used with a television receiver, and other electronic games; Parts and accessories of the foregoing.

To qualify for tariff code 9948.00.00.00 goods must meet a three part test. From *Best Buy* (AP-2015-034): “they must be (1) articles (2) for use in (3) ADP [Automated Data Processing] machines or units thereof.” The headphones:

1. meet the definition of an article “...any finished or semi-finished product, which is not considered to be a material.” (AP-2010-022)
2. can be physically connected and functionally joined via any of its audio inputs to enhance an ADP machine by playing sound; and adds hands-free phone capabilities. “For use in” is further defined in D10-14-51.
3. the majority of possible connections would be with ADP machines; which include PCs and laptops, as per AP-2016-020. ADP machines are further defined in chapter 84.

Goods in *Sonos* AP-2016-020 were eligible for tariff code 9948, as “[t]he goods in issue must be connected to a network and to a controller (mobile phone or computer) in order to function.” Mobile phones and computers would be the primary audio source for the  
which cannot play sound without a controller present.

## Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the *Customs Tariff* states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

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According to GIR 1 the aforementioned article is classified as 8518.30.91.00.

This product may be eligible for the benefits of tariff item 9948.00.00 but will be subject to all requirements specified in Memorandum D11-8-5, *Conditional Relief Tariff Items*, including proof of actual use and the reporting of diversions from the qualifying use, in order to receive its benefits.

### **Legislative/Administrative References**

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at: [www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

## **Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,

Handwritten signature of Christopher Pallai, with the name "Pallai" written in cursive and "20524" written in the margin.

Christopher Pallai  
Senior Officer Trade Compliance  
Trade Operations Division  
412 - 1611 Main Street  
Vancouver, BC V6A 2W5

Telephone: 604-666-3551  
Facsimile: 604-666-2212  
E-mail address: christopher.pallai@cbsa.gc.ca

c.c.:



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

PROTECTED B

June 22, 2018

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by  
advance ruling on the tariff classification of  
manufactured by ]

for an  
This product is

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.30.91.00</b>
<b>Effective Date:</b>	<b>June 22, 2018</b>

**Product Description**

The product is a connected pair of ear phones; designed to be placed in the ear. The product allows sound to be played from an audio source via a 3.5mm cable and jack. The product contains a 3-button remote control for controlling an audio device; and a microphone. The literature specifically mention : connectivity.

**Analysis and Justification**

The submission from proposed the use of:

8518.30.91 00 Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets. - Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers - Other: - Headphones, including earphones, and telephone headsets



This heading accurately describes the  
 also proposed the use of tariff code:

The submission from

9948.00.00 Articles for use in the following: Automatic banknote dispensers; Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data; Automatic word-processing machines; Chart recorders and other instruments for measuring or checking electrical quantities, designed for use with automatic data processing machines; Electronic calculating machines; Magnetic discs; Numerical control panels with built-in automatic data processing machines; Power supplies of automatic data processing machines and units thereof; Process control apparatus, excluding sensors, which converts analog signals from or to digital signals; Video games used with a television receiver, and other electronic games; Parts and accessories of the foregoing.

To qualify for tariff item 9948.00.00.00 goods must meet a three part test. From *Best Buy* (AP-2015-034): “they must be (1) articles (2) for use in (3) ADP [Automated Data Processing] machines or units thereof.” The earphones:

1. meets the definition of an article “...any finished or semi-finished product, which is not considered to be a material.” (AP-2010-022)
2. can be physically connected and functionally joined via any of its audio inputs to enhance an ADP machine by playing sound. “For use in” is further defined in D10-14-51.
3. ADP machines would form the majority of possible connections of the earphones. As per AP-2015-034, the CITT included in the definition of ADP machines: “computers, DVD/Blu-ray players, video game consoles, personal/digital video recorders and cable/satellite set top boxes...” (para. 69.). ADP machines are further defined in Chapter 84.

## Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the *Customs Tariff* states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

According to GIR 1 the aforementioned article is classified as 8518.30.91.00.

This product may be eligible for the benefits of tariff item 9948.00.00.00 but will be subject to all requirements specified in Memorandum D11-8-5, *Conditional Relief Tariff Items*, including proof of actual use and the reporting of diversions from the qualifying use, in order to receive its benefits.

### **Legislative/Administrative References**

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

**Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Christopher Pallai  
Senior Officer Trade Compliance  
Trade Operations Division  
412 - 1611 Main Street  
Vancouver, BC V6A 2W5

Telephone: 604-666-3551  
Facsimile: 604-666-2212  
E-mail address: christopher.pallai@cbsa.gc.ca

c.c.:



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

**FILE COPY**

MD APR 4/2006

Trade Compliance Division  
333 Dunsmuir Street  
5<sup>th</sup> Floor  
Vancouver, B.C.  
V6B 5R4

**Attention:**

**Effective Date: April 3, 2006**

This is in response to your request for an Advanced Ruling for Tariff Classification, filed on behalf of your client

The products at issue are various models of  
which are exported to Canada from  
The goods are made in

As adequate information has been provided to properly classify the goods, this letter shall be considered an Advanced Ruling for Tariff Classification.

**TARIFF CLASSIFICATION ADVANCE RULING**

Advance Ruling Number:

Tariff Classification: 8518.21.00.00

Tariff Code: 9948

Product:

**PRODUCT DESCRIPTION**

The products above are multimedia "plug and play" speakers with built in amplifiers. The Explanatory Notes (B) to heading 85.18, which covers loudspeakers whether or not in their enclosures, indicates that the goods remain classified here even if amplifiers are mounted together with the speakers.

**Canada**



The *Customs Tariff* Sections 10 and 11 direct that classification shall be done in accordance with the General Interpretive Rules and Explanatory Notes to the Harmonized System.

In accordance with The Explanatory Notes to heading 85.18, the above models are classified under 8518.21.00.00 as single loudspeakers, mounted in their enclosures. having multiple loudspeakers within the same enclosure, are classified under 8518.22.00.00. The rate of duty for both classifications is 6.5% Most Favoured Nation Tariff. Classification 8518.29.90.00 as suggested only applies to speakers without housings or enclosures – the goods at issue are all contained in enclosures.

The main issue is whether the goods qualify for concessionary tariff item 9948.00.00.

Having regard to the design and functionality of the speakers, it is determined here that the models at issue in this ruling qualify for Tariff Code 9948, as they are designed for use in automatic data processing machines (computers). This is consistent with agency policy on similar goods and CITT jurisprudence. Many of the capabilities incorporated into these models, including shielded speakers, computer connections, etc., lend the units to be functional with PC type computers. The rate of duty would be reduced to free when tariff code 9948 is applied to customs importations of these models.

This Advance Ruling for Tariff Classification is issued based upon the information provided and will be honoured by the CBSA for future importations of these goods whether you produce, export, or import them, as long as the material facts and circumstances are the same as those presented with the request. If the facts or circumstances change, you must report them to the CBSA within 30 days of learning of the changes. You may request that the advance ruling be modified or revoked as of the date of the change.

The importer, by quoting the Advanced Ruling Number on their customs documentation, must ensure that the products imported are the same as those described herein. This ruling will only be honoured by the CBSA until such time as it is modified or revoked. Notification of any revisions will be sent to you.

In the event you disagree with this Advance Ruling for Tariff Classification, you may request a review of the ruling under the authority of Subsection 60(2) of the *Customs Act* by filing a request setting forth arguments in favour of a revision or reversal. This must be done within 90 days from the date of the effective date of the ruling. Under certain circumstances applications up to one year and 90 days from the effective date will be considered (D11-6-9).



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A request for review must be in writing and should be sent to the Director, Customs Appeals Division in the region the ruling was issued. A list of the addresses is located in Appendix 'E' to D11-11-3 (Advance Rulings for Tariff Classification).

This ruling is considered "reason to believe" pursuant to section 32.2 of the *Customs Act*. Failure to make the required corrections, including paying any duty and interest owing, to a declaration of tariff classification of imported goods within 90 days after having reason to believe the declaration was incorrect, will result in the application of penalties under the Administrative Monetary Penalty System (contravention #C082), which came into effect October 7, 2002.

Pursuant to subsection 32.2(4), the obligation to make a correction in respect of imported goods ends four years after the goods have been accounted for under subsection 32(1), (3) or (5).

Should you have any questions related to this ruling do not hesitate to contact us.

Alan Barrados

Trade Compliance Officer

Canada Border Services Agency - Pacific Region

Telephone: 604- 775-5499 Facsimile: 604-666-7027

E-Mail: [Alan.barrados@cbsa-asfc.gc.ca](mailto:Alan.barrados@cbsa-asfc.gc.ca)



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January 25, 2017

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf for an advance ruling on the tariff classification of Digital Video Recorders models:

These products are manufactured by

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8521.90.90.00</b>
<b>Effective Date:</b>	<b>January 25, 2018</b>

**Product Description**

The goods for advanced ruling are various models of Digital Video Recorders (DVRs) for use in vehicles such as transit buses and school buses for security surveillance and evidentiary recordings.

**Canada**

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## Analysis and Justification

The request for an advanced ruling has suggested tariff classification 8521.90.90.00 for all models of DVRs.

8521.90.90 00 Video recording or reproducing apparatus, whether or not incorporating a video tuner. - Other - Other

The goods are video recording apparatus and do not contain a video tuner. They use solid-state hard drives or other memory cards and not magnetic media. The goods can also record audio but this is secondary compared to the video recording. Therefore, as video recording is the essential characteristic of the goods they are classified under 8521.90.90.00.

It was also suggested that tariff code 9948 was applicable to the goods as for use in a computer (automatic data processing machine).

9948.00.00 Articles for use in the following: Automatic banknote dispensers; Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data; Automatic word-processing machines; Chart recorders and other instruments for measuring or checking electrical quantities, designed for use with automatic data processing machines; Electronic calculating machines; Magnetic discs; Numerical control panels with built-in automatic data processing machines; Power supplies of automatic data processing machines and units thereof; Process control apparatus, excluding sensors, which converts analog signals from or to digital signals; Video games used with a television receiver, and other electronic games; Parts and accessories of the foregoing.

The request for advanced ruling made representations of the DVRs as meeting the standard of being an article for use in an automatic data processing machine. It is agreed the DVRs are "articles" and are capable of being connected to a computer of 9948. However it is judged that the DVRs are not capable of meeting the "for use in" condition of the tariff code 9948.

The *Customs Tariff* subsection 2(1) defines "for use in" as being wrought into, incorporated into or attached to. The DVRs are not wrought into or incorporated into a computer. They also are not attached to a computer in the sense of being functionally joined to a computer. This standard is outlined in Memorandum D10-14-51 as requiring a good to be "functionally joined" it "must enhance, contribute to, or complement the function of that good or to provide the host good with additional capabilities." It is not presumed that a permanent or temporary connection alone is a decisive factor in determining functionally joined.

In the "Description of Goods" page 3 (paragraphs 1-5), and page 5 (paragraphs 6-8) the goods interaction with a computer is described however none of these interactions is of benefit to the host good; the computer. Computers have the ability, generally, to view and playback videos without attaching a DVR module of this type. A connection between a DVR and a computer does not inherently enhance the computer or give it any additional capability. Computers do usually have the ability to download video data without the particular DVR in the advanced ruling attached to them. The points made in the request are not benefits to the host computer, but in fact requirements of the DVRs for full functionality with the proprietary vMax software.



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The request states on page 6 (paragraph 7) of the request, the statement;

*"In addition, the DVR software allows the computer to transfer video footage from the computer to the DVR, thereby enhancing the function of a computer by providing additional storage."*

Nothing can be found in the \_\_\_\_\_ the DVR product literature that supports this statement and this capability was not considered in evaluating the "functionally joined" relationship.

The request cited two Canadian International Trade Tribunal (CITT) cases related to tariff code 9948.

AP-99-116 is significantly different than DVR goods in question in that the appeal was on music CD discs for use in a different host good listed in tariff code 9948 (magnetic or optical readers). The discs were considered "for use in" the optical disc drives and eligible for tariff code 9948 as they actually inserted into the host good and are generically playable in the host good. This case was not considered further in relation to "functionally joined" for this advanced ruling.

AP-2001-097 specifically decided that a sound recorder articles were not eligible for 9948 where the memory card was to be removed and inserted into a computer for subsequent playback. The \_\_\_\_\_ DVRs in fact operate like this; they are designed to have the hard drives or SD cards removed and inserted into a special dock for computer access. See \_\_\_\_\_. Therefore AP-2001-097 would seem at first appearance to exclude the goods under 9948 that are not designed to usually operate by a direct connection (wired or wirelessly) to a computer. Furthermore, the website indicates that only \_\_\_\_\_ models \_\_\_\_\_ data capable of functioning wirelessly as an *optional add-on*. The wireless download of video is only possible once the buses or vehicles are within range of an approved wireless network. This case does not support, or count against, inclusion under 9948.

More recent CITT cases have further defined the issue of functionally joined in relation to 9948. AP-2005-006 elucidated that to qualify under 9948 a good must compliment the function of a computer and not be in fact dependant on a computer to achieve its function. The CITT held that it was;

*p.42-43 "...not satisfied that the goods in issue complement the functions of a computer by virtue of their connection to that computer. Rather, the reverse appears to be true, i.e. the connection to a computer enables the goods in issue to acquire additional capability. Through the connection of the MIDI-enabled instrument to a computer, it is the instrument's functions that are expanded or improved and not those of the computer."*

AP-2013-004 decided 9948 goods must enable a host computer to enhance or compliment function of the computer.

*p. 44-45 "In particular, the goods must be (1) physically connected and (2) functionally joined to the other goods. The Tribunal has also held that goods are functionally joined to other goods (i.e. the host goods) when they enhance or complement the function of those other goods. This has usually been understood to mean that the goods must help, in some measure, the host goods to execute their functions or allow them to acquire additional capabilities."*

While AP-99-116 and AP-2001-097 were considered, it is established practice that subsequent decisions of jurisprudence generally supersede previous decisions on the same issue.

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The request for 9948 applicability is based upon a premise that establishes an end-state of a computer benefit in a surveillance solution before considering the full nature of the relationship of the goods in question to a computer. Page 6 paragraph 6 of the request states:

*"The goods in issue are designed to connect to computers (either physically or wirelessly) to enhance the function of the computer by allowing the computer to become part of the mobile surveillance solution for the transportation industry."*

Another analysis to consider is the computer is not becoming a part of mobile surveillance solution but in fact; the mobile surveillance solution requires video camera recorded by the DVR, the DVR requires requires a computer. This analysis would lead to the conclusion that the relationship is the DVR goods are indirectly dependent on a computer to function.

In addition the goods, as presented to the CBSA on import, do not come with the hat is required to be used with a computer. While the advanced ruling request has presented many points of the DVRs interactions with a computer they are in fact functions of software of heading 85.23 that is not imported with the goods. Computers do not have the inherent ability to interact with the DVRs without this specialized software (as stated on the forum from a Service Manager). Consequently, computers cannot be functionally joined to the DVRs as the DVRs are presented to the CBSA.

Therefore, the DVRs, as presented, do not enhance a computer or add capabilities to a computer. They are not "functionally joined" to automatic data processing machines and are not eligible to utilize the tariff code 9948.

Considering these facts and arguments the previous issued to is likely in error and may be subject to modification or revocation in accordance with the *Tariff Classification Advance Rulings Regulations*.

## Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the *Customs Tariff* states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

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The DVR models;

are classified as 8521.90.90.00 as video recording apparatus by GIR 1.

### **Legislative/Administrative References**

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

Please be advised that the goods covered by this advance ruling are provided for in a specific tariff provision that is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1. In the event that you have been classifying these goods elsewhere in the tariff, you are obligated to self-correct. See Memorandum D11-6-6 for information on self-correction/self-adjustment.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

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**Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Michael Creighton  
Senior Officer Trade Compliance  
Trade Operations Division  
412 - 1611 Main Street  
Vancouver, BC V6A 2W5

Telephone: 604-666-7252  
Facsimile: 604-666-7027  
E-mail address: michael.creighton@cbsa-asfc.gc.ca

c.c.:



February 27, 2017

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by \_\_\_\_\_ for an advance ruling on the  
tariff code 9948 for the \_\_\_\_\_ This product is manufactured by \_\_\_\_\_

Importer BN and RM:	
TRS Number:	
Classification Number:	9102.12.00.00
Effective Date:	February 27, 2017

**Product Description**

The product is an electronic watch incorporating games, a camera, sound recorder and other applications. It is meant to connect to a personal computer via USB for download of pictures, sounds and other content. The product was previously determined by Canada Border Services Agency to be classified as 9102.12.00.00 (a watch) in \_\_\_\_\_ on March 31, 2015.

**Analysis and Justification**

Following guidance in D Memos D10-14-51, D11-8-5 and relevant Canadian International Trade Tribunal decisions (AP-2005-006), the \_\_\_\_\_ is a watch that has the ability to connect to a computer. However, the connection to a computer is in order to enhance the capabilities of the watch and not the computer. A computer connection is not required for the watch to perform its primary function and it does not enhance the function of a computer. Therefore the \_\_\_\_\_ does not qualify for tariff code 9948.

**Decision**

Section 10 of the Customs Tariff directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the Customs Tariff states that in interpreting the headings and subheadings, regard shall be had to the World

Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

Utilizing GIR 1 the \_\_\_\_\_ should be classified as 9102.12.00.00.

### Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

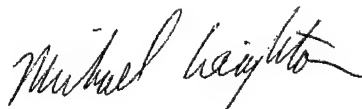
All Memoranda referenced in this letter may be accessed on the CBSA website, at: [www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

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**Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Michael Creighton  
Senior Officer Trade Compliance  
Trade Operations Division  
412-1611 Main Street  
Vancouver, BC, V6A 2W5

Telephone: 604-666-7252  
Facsimile: 604-666-7027  
E-mail address: michael.creighton@cbsa-asfc.gc.ca

c.c.:



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February 9, 2018

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by  
ruling on the tariff classification of

for an advance

This product is produced by

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>4202.31.00.10</b>
<b>Effective Date:</b>	<b>February 6, 2018</b>

**Product Description**

**Analysis and Justification**

The product is a wallet, an article of a kind normally carried in the pocket or in the handbag. As such, it is mentioned in heading 42.02. As the outer surface is made of leather or of composition leather, subheading 4202.31 applies.

**Decision**

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the *Customs Tariff* states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.



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General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

By application of GIR 1 and GIR 6, with reference to General Explanatory Notes to Chapter 42, Heading 42.02, and Subheading 4202.31, the product, as described and presented, is classified under Harmonized System code 4202.31.00.10 as *“Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper. - Articles of a kind normally carried in the pocket or in the handbag: - With outer surface of leather or of composition leather - Wallets or billfolds.”*

This product is not eligible for the benefits of tariff item 9948.00.00 as it does not meet the “functionally joined” standard, as specified in Memorandum D10-14-51.

### **Legislative/Administrative References**

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA’s Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA’s Administrative Monetary Penalty System, described in Memorandum D22-1-1.


All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

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**Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Erik Sabo, BA, MA  
Senior Officer Trade Compliance  
Trade Operations Division  
#412 - 1611 Main Street  
Vancouver, BC V6A 2W5

Telephone: 604-666-8541  
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E-mail address: Erik.Sabo@cbsa-asfc.gc.ca

c.c.:



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February 13, 2018

**Subject: Tariff Classification Advance Ruling**

Dear :

This is in response to a request submitted on your behalf by \_\_\_\_\_ for an advance  
ruling on the tariff classification of \_\_\_\_\_

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>4202.32.10.10</b>
<b>Effective Date:</b>	<b>February 12, 2018</b>

**Product Description**

The products are personal wallets, fit to hold passport-size travel documents, equipped with numerous compartments.

**Analysis and Justification**

The products are personal wallets, articles of a kind normally carried in the pocket or in the handbag. As such, they are mentioned in heading 42.02. As the outer surface is made of sheeting of plastics or of textile materials, subheading 4202.32 applies.

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## Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the *Customs Tariff* states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

By application of GIR 1 and GIR 6, with reference to General Explanatory Notes to Chapter 42, Heading 42.02, and Subheading 4202.32, the products, as described and presented, are classified under Harmonized System code 4202.32.10.10 as *"Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper. - Articles of a kind normally carried in the pocket or in the handbag: - With outer surface of sheeting of plastics or of textile materials - With outer surface of textile materials, containing less than 85% by weight of silk or silk waste - Wallets or billfolds."*

The products are not eligible for the benefits of tariff item 9948.00.00 as they do not meet the "functionally joined" standard, as specified in Memorandum D10-14-51.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

PROTECTED B

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

### **Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Erik Sabo, BA, MA  
Senior Officer Trade Compliance  
Trade Operations Division  
#412 - 1611 Main Street  
Vancouver, BC V6A 2W5

Telephone: 604-666-8541  
Facsimile: 604-666-2212  
E-mail address: Erik.Sabo@cbsa-asfc.gc.ca

c.c.:



NOT COPY

PROTECTED B

February 6, 2018

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by  
ruling on the tariff classification of

for an advance

This product is produced by

Importer BN and RM:	
TRS Number:	
Classification Number:	4202.32.90.10
Effective Date:	February 5, 2018

**Product Description**

**Analysis and Justification**

The product is a wallet, an article of a kind normally carried in the pocket or in the handbag. As such, it is mentioned in heading 42.02. As the outer surface is made of sheeting of plastics or of textile materials, subheading 4202.32 applies.

**Decision**

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the *Customs Tariff* states that in interpreting the headings and subheadings, regard shall be had to the World

Canada

Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

By application of GIR 1 and GIR 6, with reference to General Explanatory Notes to Chapter 42, Heading 42.02, and Subheading 4202.32, the product, as described and presented, is classified under Harmonized System code 4202.32.90.10 as *“Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper. - Articles of a kind normally carried in the pocket or in the handbag: - With outer surface of sheeting of plastics or of textile materials - Other - Wallets or billfolds.”*

This product is not eligible for the benefits of tariff item 9948.00.00 as it does not meet the “functionally joined” standard, as specified in Memorandum D10-14-51.

#### **Legislative/Administrative References**

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

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All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

**Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Erik Sabo, BA, MA  
Senior Officer Trade Compliance  
Trade Operations Division  
#412 - 1611 Main Street  
Vancouver, BC V6A 2W5

Telephone: 604-666-8541  
Facsimile: 604-666-2212  
E-mail address: Erik.Sabo@cbsa-asfc.gc.ca

c.c.:





PROTECTED B

June 22, 2018

**Subject: Tariff Classification Advance Ruling**

Dear

This is in response to a request submitted on your behalf by  
advance ruling on the tariff classification of the  
This product is manufactured by

for an  
Speaker.

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.21.00.00</b>
<b>Effective Date:</b>	<b>June 22, 2018</b>

**Product Description**

**Analysis and Justification**

The submission from \_\_\_\_\_ proposed the use of:

8518.21.00 00 Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets. - Loudspeakers, whether or not mounted in their enclosures: - Single loudspeakers, mounted in their enclosures

This heading accurately describes the

The submission from

also proposed the use of tariff code:

9948.00.00 Articles for use in the following: Automatic banknote dispensers; Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data; Automatic word-processing machines; Chart recorders and other instruments for measuring or checking electrical quantities, designed for use with automatic data processing machines; Electronic calculating machines; Magnetic discs; Numerical control panels with built-in automatic data processing machines; Power supplies of automatic data processing machines and units thereof; Process control apparatus, excluding sensors, which converts analog signals from or to digital signals; Video games used with a television receiver, and other electronic games; Parts and accessories of the foregoing.

To qualify for tariff code 9948.00.00.00 goods must meet a three part test. From *Best Buy* (AP-2015-034): “they must be (1) articles (2) for use in (3) ADP [Automated Data Processing] machines or units thereof.”

1. meets the definition of an article “...any finished or semi-finished product, which is not considered to be a material.” (AP-2010-022)
2. can be physically connected and functionally joined via any of its audio inputs to enhance an ADP machine by playing sound; and adds speaker phone capabilities. “For use in” is further defined in D10-14-51.
3. ADP machines would form the majority of possible connections of the speaker. ADP machines include PCs and laptops, as per AP-2016-020. ADP machines are further defined in Chapter 84.

Goods in AP-2016-020 Sonos Speakers were eligible for tariff code 9948, as “[t]he goods in issue must be connected to a network and to a controller (mobile phone or computer) in order to function.” Mobile phones and computers would be the primary audio source for the which cannot play sound without a controller present.

## Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the *Customs Tariff* states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

According to GIR 1 the aforementioned article is classified as 8518.21.00.00.

This product may be eligible for the benefits of tariff item 9948.00.00.00 but will be subject to all requirements specified in Memorandum D11-8-5, *Conditional Relief Tariff Items*, including proof of actual use and the reporting of diversions from the qualifying use, in order to receive its benefits.

## Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at: [www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

### **Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,

A handwritten signature in black ink, appearing to read 'Pallai', followed by a date '2024'.

Christopher Pallai  
Senior Officer Trade Compliance  
Trade Operations Division  
412 - 1611 Main Street  
Vancouver, BC V6A 2W5

Telephone: 604-666-3551  
Facsimile: 604-666-2212  
E-mail address: christopher.pallai@cbsa.gc.ca

c.c.:



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

PROTECTED B

June 22, 2018

## Subject: Tariff Classification Advance Ruling

Dear

This is in response to a request submitted on your behalf by [redacted] for an  
advance ruling on the tariff classification of the  
This product is manufactured by [redacted]

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.21.00.00</b>
<b>Effective Date:</b>	<b>June 22, 2018</b>

## Product Description

## Analysis and Justification

The submission from [redacted] proposed the use of:

8518.21.00 00 Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets. - Loudspeakers, whether or not mounted in their enclosures: - Single loudspeakers, mounted in their enclosures

This heading accurately describes the  
 The submission from

also proposed the use of tariff code:

9948.00.00 Articles for use in the following: Automatic banknote dispensers; Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data; Automatic word-processing machines; Chart recorders and other instruments for measuring or checking electrical quantities, designed for use with automatic data processing machines; Electronic calculating machines; Magnetic discs; Numerical control panels with built-in automatic data processing machines; Power supplies of automatic data processing machines and units thereof; Process control apparatus, excluding sensors, which converts analog signals from or to digital signals; Video games used with a television receiver, and other electronic games; Parts and accessories of the foregoing.

To qualify for tariff code 9948.00.00.00 goods must meet a three part test. From *Best Buy* (AP-2015-034): “they must be (1) articles (2) for use in (3) ADP [Automated Data Processing] machines or units thereof.”

1. meets the definition of an article “...any finished or semi-finished product, which is not considered to be a material.” (AP-2010-022)
2. can be physically connected and functionally joined via any of its audio inputs to enhance an ADP machine by playing sound; and adds speaker phone capabilities. “For use in” is further defined in D10-14-51.
3. ADP machines would form the majority of possible connections of the speaker. ADP machines include PCs and laptops, as per AP-2016-020. ADP machines are further defined in Chapter 84.

Goods in AP-2016-020 Sonos Speakers were eligible for tariff code 9948, as “[t]he goods in issue must be connected to a network and to a controller (mobile phone or computer) in order to function.” Mobile phones and computers would be the primary audio source for the Swimmer Duo, which cannot play sound without a controller present.

## Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the *Customs Tariff* states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

According to GIR 1 the aforementioned article is classified as 8518.21.00.00.

This product may be eligible for the benefits of tariff item 9948.00.00.00 but will be subject to all requirements specified in Memorandum D11-8-5, *Conditional Relief Tariff Items*, including proof of actual use and the reporting of diversions from the qualifying use, in order to receive its benefits.

### **Legislative/Administrative References**

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at:  
[www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

## **Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,

 2015/04/24

Christopher Pallai  
Senior Officer Trade Compliance  
Trade Operations Division  
412 - 1611 Main Street  
Vancouver, BC V6A 2W5

Telephone: 604-666-3551  
Facsimile: 604-666-2212  
E-mail address: christopher.pallai@cbsa.gc.ca

c.c.:





April 23, 2018

**Subject: Tariff Classification Advance Ruling**

Dear I

This is in response to a request submitted on your behalf by for an advance ruling on the tariff classification of

These products are manufactured by/exported from in various locations in

<b>Importer BN and RM:</b>	
<b>TRS Number:</b>	
<b>Classification Number:</b>	<b>8518.22.00.00</b>
<b>Effective Date:</b>	<b>April 18, 2018</b>

**Product Description**

The goods in the Advance Ruling request are described

Each model contains a Bluetooth module that allows the speakers to connect to the host devices, such as computers, laptops, tablets, smartphones and smart TVs, and receives digital signals over the wireless network, which is how the sound data is ultimately transferred from an electronic device connected via Bluetooth to the goods in issue.

Your agent proposed the goods are properly classified in Chapters 1 through 97 under subheadings 8518.21 and 8518.22 and are eligible for enumeration in tariff code 9948.00.00.

**Analysis and Justification**

The goods are with the capability of connecting to PC, laptops and mobile devices with the connectivity being possible wirelessly by Bluetooth.

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# Legal Notes to Section XVI:

5. For the purpose of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

## Chapter 85

Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

## General Explanatory Notes

85.18 - Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.

This heading covers microphones, loudspeakers, headphones, earphones and audio-frequency electric amplifiers of all kinds presented separately, regardless of the particular purpose for which such apparatus may be designed (e.g., telephone microphones, headphones and earphones, and radio receiver loudspeakers).

### (B) - Loudspeakers, Whether Or Not Mounted In their Enclosures

The function of loudspeakers is the converse or that of microphones: they reproduce sound by converting electrical variations or oscillations from an amplifier into mechanical vibrations which are communicated to the air.

The heading includes loudspeakers designed for connection to an automatic data processing machine, when presented separately.

### D11-8-5 Conditional Relief Tariff Items

In accordance with Note 3 to Chapter 99, in order to examine whether the goods can benefit from the provisions of Chapter 99, the goods must first be classified under a tariff item in Chapters 1 to 97. This provision is met as outlined above.

Furthermore in order for the goods in issue to qualify for the benefits of tariff item No. 9948.00.00, they must be (1) articles (2) for use in (3) ADP machines or units thereof, or one of the other host items identified in tariff item No. 9948.00.00.

The request for advanced ruling made representations of Edifier's Wireless Speaker Systems as meeting the standard of being an article for use in an automatic data processing machine. It is agreed the speaker systems are "articles" and are capable of being connected to a computer of 9948.

9948.00.00 Articles for use in the following: Automatic banknote dispensers; Automatic data processing machines and units thereof, magnetic or optical readers, machines for

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transcribing data onto data media in coded form and machines for processing such data; Automatic word-processing machines; Chart recorders and other instruments for measuring or checking electrical quantities, designed for use with automatic data processing machines; Electronic calculating machines; Magnetic discs; Numerical control panels with built-in automatic data processing machines; Power supplies of automatic data processing machines and units thereof; Process control apparatus, excluding sensors, which converts analog signals from or to digital signals; Video games used with a television receiver, and other electronic games; Parts and accessories of the foregoing.

The *Customs Tariff* subsection 2(1) defines “for use in” as meaning that the goods must be wrought or incorporated into, or attached to, other goods referred to in that tariff item.

It is clear that re not wrought or incorporated into data processing machines. In applying subsection 2(1) of the *Customs Tariff*, there are two requirements for determining whether goods are “attached to” other goods and, hence, “for use in” those other goods. In particular, the goods must be (1) physically connected and (2) functionally joined to the other goods.

The connection may be physical, or in the case of the electronic transmission of data, wireless. To satisfy the “functionally joined” standard, the article must be connected to the host good and must enhance, contribute to, or complement the function of that good or to provide the host good with additional capabilities. This has usually been understood to mean that the goods must help, in some measure, the host goods to execute their functions or allow them to acquire additional capabilities

There is no requirement for articles that qualify for the benefits of 9948 to remain permanently attached to the host good.

Most recent CITT case AP-2016-020 specifically decided that the goods in issue (wireless speakers) are correctly classified as loudspeakers of heading No. 85.18

*43. The goods in issue perform a specific function other than data processing, whether it is to create a wireless network or to act as loudspeakers. Therefore, the goods in issue must be classified in the heading appropriate to their respective function, i.e. heading No. 85.17 or 85.18.*

The connectivity to connect to a computer or other digital device which is considered a “physical” connection. In order to function the Wireless Speaker Systems must be connected to a controller (e.g. PC, laptops, or mobile device) to function and according to and literature the Wireless Speaker Systems can be used with several devices including but not limited to personal computers.

## Decision

Section 10 of the *Customs Tariff* directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the *Customs Tariff* states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.

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General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

Based on the available information the

are

named at the subheading level and therefore classified under HS 8518.22.00.00 as multiple loudspeakers, mounted in the same enclosure by application of General Interpretative Rule 1 and 6.

This product may be eligible for the benefits of tariff item 9948.00.00 but will be subject to all requirements specified in Memorandum D11-8-5, *Conditional Relief Tariff Items*, including proof of actual use and the reporting of diversions from the qualifying use, in order to receive its benefits.

#### **Legislative/Administrative References**

This ruling has been issued under paragraph 43.1(1)(c) of the *Customs Act* and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the *Customs Tariff* legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the advance ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the *Customs Act* within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

This advance ruling is considered *reason to believe* for the purposes of section 32.2 of the *Customs Act* and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website, at: [www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html](http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html).

3-1-5  
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**Consent to the Public Release of the Advance Ruling**

As per your consent statement and in accordance with the procedures described in Memorandum D11-11-3, we will not release this advance ruling to the public.

Sincerely,



Jaspal Samra  
Senior Officer Trade Compliance  
Trade Operations Division  
#412 - 1611 Main Street  
Vancouver, BC V6A 2W5

Telephone: 604-666-7240  
Facsimile: 604-666-2212  
E-mail address: jaspal.samra@cbsa.gc.ca

c.c.:



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

FILE COPY

Trade Compliance Division  
#503-333 Dunsmuir Street  
Vancouver, B.C.  
V6B 5R4

MS MAR. 20/2007

**Effective Date: March 19, 2007**

Dear

This refers to your letter dated February 8, 2007 filed on behalf of your client.

You have requested a Tariff  
Classification Advance Ruling for a 42" PDP Display (Plasma) purchased from

This letter is an Advance Ruling for Tariff Classification for the following good.

**TARIFF CLASSIFICATION ADVANCE RULING**

Advance Ruling Number:

Tariff Classification number: 8528.72.33.00

Product: 42" PDP Display (Plasma)



## **Tariff classification**

Classification of goods is determined in accordance with the provisions of sections 10 and 11 of the Customs Tariff. The following text is provided for your information.

10.(1) Classification of goods in the List of Tariff Provisions — Subject to subsection (2), the classification of imported goods under a tariff item shall, unless otherwise provided, be determined in accordance with the General Rules for the Interpretation of the Harmonized System and the Canadian Rules set out in the schedule.

11. Interpretation — In interpreting the headings and subheadings, regard shall be had to the Compendium of Classification Opinions to the Harmonized Commodity Description and Coding System and the Explanatory Notes to the Harmonized Commodity Description and Coding System, published by the Customs Co-operation Council (also known as the World Customs Organization), as amended from time to time.

## **Product description**

The product under consideration is described as follows in the product information submitted with your request:

PDP - 42" Display (Plasma) TV monitor".

## **Analysis**

**The Explanatory Notes to 2007 H.S. Customs Tariff Heading 85.28** provide for "Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus."

The Explanatory Notes to heading 85.28 read in part:

This heading includes:

- (1) Monitors and projectors, not incorporating television reception apparatus.
- (2) Television reception apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, for the display of signals (television sets).
- (3) Apparatus for the reception of television signals, without display capabilities (e.g., receivers of satellite television broadcasts).



Monitors, projectors and television sets utilize different technologies, such as CRT (cathode-ray tube), LCD (liquid crystal display), DMD (digital micromirror device), OLED (organic light emitting diodes) and plasma, to display images.

Monitors and projectors may be capable of receiving a variety of signals from different sources. However, if they incorporate a television tuner they are considered to be reception apparatus for television.

### **Decision**

In accordance with General Interpretive Rule Number One, Canadian Rule Number Two and with reference to the Explanatory Notes to H.S. Customs Tariff Heading 85.28, the 42" Display (Plasma) TV monitor is classified under tariff item 8528.72.33 and statistical suffix (00) as Other, colour.

Please indicate tariff classification number 8528.72.33.00 in field 27 of Canada Customs Coding form B3 at the time of accounting. The rate of duty under the Most Favoured Nation Tariff Treatment for tariff item number 8528.72.33 is 5.0%. It has been determined that Tariff 9948 is allowed.

### **Goods and Services Tax**

As the 42" Plasma Display Monitor is not exempt from the Goods and Services Tax, the appropriate rate for the Goods and Services Tax must be paid at the time of accounting. The Goods and Services Tax is calculated as a percentage of the value for tax. The value for tax in this instance will be the combined total of the value for duty of the good in Canadian Funds and the amount of any duty.

### **Administrative references**

This Advance Ruling for Tariff Classification is issued based upon the information provided and will be honoured by the Canada Border Services Agency (CBSA) for future importations of these goods provided that the material facts and circumstances are the same as those presented with this request. If the material facts or circumstances change, you must report the changes to the CBSA within 30 days of the date that you became aware of the changes. You may request that the advance ruling be modified or revoked to reflect the date of the change. Refer to Customs Memorandum D11-11-3 entitled "Advance Rulings for Tariff Classification" for further information.

Importers quoting the Advanced Ruling Number (TRS number) on the Canada Customs Coding Form B3 must ensure that the products imported are the same as those described in this ruling.

This ruling will be honoured by the CBSA until such time as it is modified or revoked. Notification of any revisions will be sent to you.





In the event you disagree with this Advance Ruling for Tariff Classification, you may request a review of the ruling in accordance with the provisions of Subsection 60(2) of the *Customs Act* by filing a written request setting forth arguments in favour of a modification or revocation. This must be done within 90 days from the date of the effective date of the ruling. Refer to Customs Memorandum D11-11-3 for further information. Under certain circumstances applications for modification or revocation beyond 90 days of the effective date will be considered. Refer to Customs Memorandum D11-6-9 for further information.

A request for review must be in writing and should be sent to the Director of the Recourse Division in the region the ruling was issued. A list of the addresses is located in Appendix 'E' to Customs Memorandum D11-11-3.

In accordance with the provisions of section 32.2 of the *Customs Act*, This ruling is considered "reason to believe". Refer to Customs Memorandum D11-6-6 entitled in part as "Self-adjustments to Declarations of Tariff Classification" for further information.

Note that failure to make the required correction to an erroneous declaration of tariff classification of imported goods within 90 days after having reason to believe that the declaration was incorrect may result in the assessment of a penalty under the Administrative Monetary Penalty System. Refer to Customs Memorandum D22-1-1 entitled "Administrative Monetary Penalty System" for further information.

You may review the contents of the above memoranda and other publications by accessing the information from our Internet Website. Our Internet website address is [www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca).

Please contact me if you require further information.

Yours truly,

Jodi Armstrong  
Senior Trade Compliance Officer  
Trade Compliance Division  
Canada Border Services Agency - Pacific Region  
Tel: (604) 666-2329  
Facsimile : (604) 666-7027  
E-Mail: [Jodi.Armstrong@cbsa-asfc.gc.ca](mailto:Jodi.Armstrong@cbsa-asfc.gc.ca)



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

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Trade Compliance Division  
#503-333 Dunsmuir Street  
Vancouver, B.C.  
V6B 5R4

TO;

**Effective Date: July 10, 2007**

Dear

This refers to your letter dated June 5, 2007, filed on behalf of your client  
You have requested a Tariff Classification  
Advance Ruling for Plasma Television described in detail in the  
literature submitted with your request.

### **TARIFF CLASSIFICATION ADVANCE RULING**

Advance Ruling Number:

Tariff Classification number: 8528.72.33.00

Product: Plasma Television

#### **Tariff classification**

Classification of goods is determined in accordance with the provisions of sections 10 and 11 of the Customs Tariff. The following text is provided for your information.

10.(1) Classification of goods in the List of Tariff Provisions — Subject to subsection (2), the classification of imported goods under a tariff item shall, unless otherwise provided, be determined in accordance with the General Rules for the

**Canada**



Interpretation of the Harmonized System and the Canadian Rules set out in the schedule.

11. Interpretation — In interpreting the headings and subheadings, regard shall be had to the Compendium of Classification Opinions to the Harmonized Commodity Description and Coding System and the Explanatory Notes to the Harmonized Commodity Description and Coding System, published by the Customs Co-operation Council (also known as the World Customs Organization), as amended from time to time.

### **Product description**

The product under consideration is described as follows in the product information submitted with your request:

42" Wide Screen Plasma Television. The televisions under review have an aspect ratio of 16:9 with 768 Vertical pixel resolution. The televisions in question can be connected to a Computer, DVD Player, VCR, Audio Processor or Hi-Fi, and DTV Receiver.

### **Analysis**

The LCD Televisions under review have a 16:9 aspect ratio screen with 768 vertical pixel resolution. They are classified under tariff item 8528.72.33.00.

### **Decision**

In accordance with General Interpretive Rule Number 1 the Televisions under review are classified under tariff item 8528.72.33.00.

Please indicate tariff classification number 8528.72.33.00 in field 27 of Canada Customs Coding form B3 at the time of accounting.

The current rate of duty under the Most Favoured Nation Tariff Treatment for tariff item 8528.72.33.00 is 5 %.



### **Tariff Code 9948.00.00**

The Plasma Television in question is "physically connected" to the computer by connecting a D-sub cable between the D-sub jack on the PC and the D-sub input jack on the unit. The goods are functionally joined" to the computer as they enhance the function of the host unit. (To satisfy the "functionally joined standard, the goods must be physically connected to the host unit and must enhance the function of the host unit.) Tariff Code 9948.00.00 is applicable to these goods. Further, the Tariff Policy Division has determined that no evidence (end-use certificates) of actual use is required in order for goods to obtain the benefits of tariff item 9948.00.00.00.

Legal Note 3 to Chapter 99 of the Customs Tariff authorizes the classification of imported goods under a dual tariff classification system. Refer to Memorandum D11-8-5 for the procedures to follow when completing Form B3, Canada Customs Coding Form in respect of a tariff item pertaining to dual classifications.

### **Goods and Services Tax**

As the goods are not exempt from the Goods and Services Tax, the appropriate rate for the Goods and Services Tax must be paid at the time of accounting. The Goods and Services Tax is calculated as a percentage of the value for tax. The value for tax in this instance will be the combined total of the value for duty of the good in Canadian Funds and the amount of any duty.

### **Legislative and administrative references**

This Advance Ruling for Tariff Classification is issued based upon the information provided and will be honoured by the Canada Border Services Agency (CBSA) for future importations of these goods provided that the material facts and circumstances are the same as those presented with this request. If the material facts or circumstances change, you must report the changes to the CBSA within 30 days of the date that you became aware of the changes. You may request that the advance ruling be modified or revoked to reflect the date of the change. Refer to Customs Memorandum D11-11-3 entitled "Advance Rulings for Tariff Classification" for further information.

Importers quoting the Advanced Ruling Number (TRS number) on the Canada Customs Coding Form B3 must ensure that the products imported are the same as those described in this ruling.

This ruling will be honoured by the CBSA until such time as it is modified or revoked. Notification of any revisions will be sent to you.



In the event you disagree with this Advance Ruling for Tariff Classification, you may request a review of the ruling in accordance with the provisions of Subsection 60(2) of the Customs Act by filing a written request setting forth arguments in favour of a modification or revocation. This must be done within 90 days from the date of the effective date of the ruling. Refer to Customs Memorandum D11-11-3 for further information.

Under certain circumstances applications for modification or revocation beyond 90 days of the effective date will be considered. Refer to Customs Memorandum D11-6-9 for further information.

A request for review must be in writing and should be sent to the Director, Recourse Division in the region the ruling was issued. A list of the addresses is located in Appendix 'E' to Customs Memorandum D11-11-3.

In accordance with the provisions of section 32.2 of the Customs Act, This Advance Ruling is considered to be a "reason to believe". Refer to Customs Memorandum D11-6-6 entitled in part as "Self-adjustments to Declarations of Tariff Classification" for further information.

Note that failure to make the required correction to an erroneous declaration of tariff classification of imported goods within 90 days after having reason to believe that the declaration was incorrect may result in the assessment of a penalty under the Administrative Monetary Penalty System. Refer to Customs Memorandum D22-1-1 entitled "Administrative Monetary Penalty System" for further information.

You may review the contents of the above memoranda and other publications by accessing the information from our Internet Website. Our Internet website address is WWW.CBSA-ASFC.GC.CA.

Please contact me if you require further information.

Kimberly Dickie  
Customs Client Services Officer -Trade Compliance Division  
Customs Border Services Agency - Pacific Region  
Telephone number: 604- 666-3858  
Facsimile machine number: 604-666-7027  
E-Mail address: Kim.dickie@cbsa-asfc.gc.ca

cc :



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

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Trade Compliance Division  
#503-333 Dunsmuir Street  
Vancouver, B.C.  
V6B 5R4

TO;

ND 5064 10/2007  
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closed

**Effective Date: July 10, 2007**

Dear

This refers to your letter dated June 5, 2007, filed on behalf of your client  
You have requested a Tariff Classification  
Advance Ruling for 1 LCD Television described in detail in the  
literature submitted with your request.

### **TARIFF CLASSIFICATION ADVANCE RULING**

Advance Ruling Number:

Tariff Classification number: 8528.72.33.00

Product: LCD Television

#### **Tariff classification**

Classification of goods is determined in accordance with the provisions of sections 10 and 11 of the Customs Tariff. The following text is provided for your information.

10.(1) Classification of goods in the List of Tariff Provisions — Subject to subsection (2), the classification of imported goods under a tariff item shall, unless otherwise provided, be determined in accordance with the General Rules for the

**Canada**



Interpretation of the Harmonized System and the Canadian Rules set out in the schedule.

11. Interpretation — In interpreting the headings and subheadings, regard shall be had to the Compendium of Classification Opinions to the Harmonized Commodity Description and Coding System and the Explanatory Notes to the Harmonized Commodity Description and Coding System, published by the Customs Co-operation Council (also known as the World Customs Organization), as amended from time to time.

### **Product description**

The product under consideration is described as follows in the product information submitted with your request:

LCD high definition Television has a 16:9 aspect ratio screen with 768 vertical pixel resolution. The television in question can be connected to a Computer, DVD Player, VCR, Audio Processor or Hi-Fi, and DTV Receiver.

### **Analysis**

The LCD Televisions under review have a 16:9 aspect ratio screen with 768 vertical pixel resolution. They are classified under tariff item 8528.72.33.00.

### **Decision**

In accordance with General Interpretive Rule Number 1 the televisions in question are classified under tariff item 8528.72.33.00.

Please indicate tariff classification number 8528.72.33.00 in field 27 of Canada Customs Coding form B3 at the time of accounting.

The current rate of duty under the Most Favoured Nation Tariff Treatment for tariff item 8528.72.33.00 is 5%.



### **Tariff Code 9948.00.00**

The Plasma Television in question is "physically connected" to the computer by connecting a D-sub cable between the D-sub jack on the PC and the D-sub input jack on the unit. The goods are functionally joined" to the computer as they enhance the function of the host unit. (To satisfy the "functionally joined standard, the goods must be physically connected to the host unit and must enhance the function of the host unit.) Tariff Code 9948.00.00 is applicable to these goods. Further, the Tariff Policy Division has determined that no evidence (end-use certificates) of actual use is required in order for goods to obtain the benefits of tariff item 9948.00.00.00.

Legal Note 3 to Chapter 99 of the Customs Tariff authorizes the classification of imported goods under a dual tariff classification system. Refer to Memorandum D11-8-5 for the procedures to follow when completing Form B3, Canada Customs Coding Form in respect of a tariff item pertaining to dual classifications.

### **Goods and Services Tax**

As the goods under review are not exempt from the Goods and Services Tax, the appropriate rate for the Goods and Services Tax must be paid at the time of accounting. The Goods and Services Tax is calculated as a percentage of the value for tax. The value for tax in this instance will be the combined total of the value for duty of the good in Canadian Funds and the amount of any duty.

### **Legislative and administrative references**

This Advance Ruling for Tariff Classification is issued based upon the information provided and will be honoured by the Canada Border Services Agency (CBSA) for future importations of these goods provided that the material facts and circumstances are the same as those presented with this request. If the material facts or circumstances change, you must report the changes to the CBSA within 30 days of the date that you became aware of the changes. You may request that the advance ruling be modified or revoked to reflect the date of the change. Refer to Customs Memorandum D11-11-3 entitled "Advance Rulings for Tariff Classification" for further information.

Importers quoting the Advanced Ruling Number (TRS number) on the Canada Customs Coding Form B3 must ensure that the products imported are the same as those described in this ruling.

This ruling will be honoured by the CBSA until such time as it is modified or revoked. Notification of any revisions will be sent to you.





In the event you disagree with this Advance Ruling for Tariff Classification, you may request a review of the ruling in accordance with the provisions of Subsection 60(2) of the Customs Act by filing a written request setting forth arguments in favour of a modification or revocation. This must be done within 90 days from the date of the effective date of the ruling. Refer to Customs Memorandum D11-11-3 for further information.

Under certain circumstances applications for modification or revocation beyond 90 days of the effective date will be considered. Refer to Customs Memorandum D11-6-9 for further information.

A request for review must be in writing and should be sent to the Director, Recourse Division in the region the ruling was issued. A list of the addresses is located in Appendix 'E' to Customs Memorandum D11-11-3.

In accordance with the provisions of section 32.2 of the *Customs Act*, This Advance Ruling is considered to be a "reason to believe". Refer to Customs Memorandum D11-6-6 entitled in part as "Self-adjustments to Declarations of Tariff Classification" for further information.

Note that failure to make the required correction to an erroneous declaration of tariff classification of imported goods within 90 days after having reason to believe that the declaration was incorrect may result in the assessment of a penalty under the Administrative Monetary Penalty System. Refer to Customs Memorandum D22-1-1 entitled "Administrative Monetary Penalty System" for further information.

You may review the contents of the above memoranda and other publications by accessing the information from our Internet Website. Our Internet website address is [WWW.CBSA-ASFC.GC.CA](http://WWW.CBSA-ASFC.GC.CA).

Please contact me if you require further information.

Kimberly Dickie  
Customs Client Services Officer –Trade Compliance Division  
Customs Border Services Agency - Pacific Region  
Telephone number: 604- 666-3858  
Facsimile machine number: 604-666-7027  
E-Mail address: [Kim.dickie@cbsa-asfc.gc.ca](mailto:Kim.dickie@cbsa-asfc.gc.ca)

cc :



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

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Trade Compliance Division  
#503 – 333 Dunsmuir Street  
Vancouver, B.C. V6B 5R4

PROTECTED B

August 10, 2011

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letter sent Aug. 26

Effective Date: August 10, 2011

Dear

This refers to your request of May 16, 2011, received on May 19, 2011, for an Advance Ruling on the application of Tariff Code 9948 for various models of Monitors and Keyboard Controllers. This request was submitted on behalf of

This advance ruling is issued pursuant to the authority of section 43.1 of the Customs Act.

Sections 10 and 11 of the *Customs Tariff* direct that classification and interpretation of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System and the Explanatory notes to the Harmonized Commodity Description and Coding system.

**(1) TARIFF CLASSIFICATION ADVANCE RULING**

**Product: Micro Monitors**

**Advance Ruling No.**

**Tariff Classification: 8518.22.00.00**

The products in issue are Monitors with the following model (or part) numbers:

-  
-  
-  
-

According to the product information submitted with the ruling request and information found on the importer's website, these micro monitors are powered desktop speakers designed for use with computers. These products can accept input from digital sources (such as computers) through the coaxial or optical S/PDIF cables and offer a wide-range spectrum audio reproduction.

Analysis of Tariff Classification:

In the advance ruling submission, the applicant submits that the applicable tariff code for the products is 9948.

Chapter 99 covers Special Classification Provisions – Commercial

Legal Note 3 to Chapter 99 states that,

Goods may be classified under a tariff item in this Chapter and be entitled to the Most-Favoured-Nation Tariff or a preferential tariff rate of customs duty under this Chapter that applies to those goods according to the tariff treatment applicable to their country of origin only after classification under a tariff item in Chapters 1 to 97 has been determined and the conditions of any Chapter 99 provision and any applicable regulations or orders in relation thereto have been met”.

Pursuant to above legal note, goods have to be classified under a tariff item in Chapter 1 to 97 before goods can be classified under a tariff item in Chapter 99.

Thus, we have to classify the products, “Monitors”, under a tariff item in Chapter 1 to 97 before the tariff item 9948.00.00 can be applied.

The text from H.S. Customs Tariff heading 85.18 and tariff item 8518.22.00 is reproduced below for your perusal:

#### CHAPTER 85 covers

ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF;  
 SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND  
 SOUND RECORDERS AND REPRODUCERS, AND PARTS AND  
 ACCESSORIES OF SUCH ARTICLES

85.18 - Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.

8518.10 - Microphones and stands therefore

- Loudspeakers, whether or not mounted in their enclosures:

**8518.21.00 00 - Single loudspeakers, mounted in their enclosures**

**8518.22.00 00 - Multiple loudspeakers, mounted in the same enclosure**

The WCO Explanatory Notes (E.N.) to Heading 85.18 for H.S. Customs Tariff state, in part, that

This heading covers microphones, loudspeakers, headphones, earphones and audio-frequency electric amplifiers of all kinds presented separately, regardless of the particular purpose for which such apparatus may be designed (e.g., telephone microphones, headphones and earphones, and radio receiver loudspeakers).

.....

#### (B) LOUSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES

The function of loudspeakers is the converse of that of microphones: they reproduce sound by converting electrical variations or oscillations from an amplifier into mechanical vibrations which are communicated to the air.

.....

The heading includes loudspeakers designed for connection to an automatic data processing machine, when presented separately.

Classification of goods is made in accordance with General Interpretive Rules. Pursuant to General Interpretive Rule (GIR) #1, goods are to be classified according to the terms of the headings and any relative section or chapter notes and, provided the headings or notes do not otherwise require, according to the remaining GIRs.

The goods in issue, monitors, fit the description of Heading 85.18 and should be classified under tariff item 8518.22.00 (statistical suffix 00) in accordance with G.I.R. #1, 6 and E.N. to Heading 85.18. The Most-Favoured-Nation tariff treatment applicable duty rate is 6.5%.

Tariff item 9948.00.00 states, in part, that:

***Articles for use in the following:***

***Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data; ... Parts and accessories of the foregoing.***

Section 2(1) of the Customs Tariff defines "for use in" as follows:

"for use in", wherever it appears in a tariff item, in respect of goods classified in the tariff item, means that the goods must be wrought or incorporated into, or attached to, other goods referred to in that tariff item.

Customs Memorandum D 10-14-51 (September 6, 2007) relating to tariff item 9948.00.00 indicates that based on Canadian International Trade Tribunal (CITT) '...decisions established that the term "attached to" could also be interpreted to mean, "functionally joined" and further states 'to satisfy this "functionally joined" standard, the goods must be physically connected to the host unit and must enhance the function of the host unit.'

The information submitted with this request and the technical specifications found from the internet website indicate that they all can be connected to computers and have the capability to function as speakers. These speakers enhance the computer by allowing it to provide audio effects for listeners through the connection of the instrument to a computer via the coaxial or optical S/PDIF cable.

**Decision:**

Based on the above analysis, the products are qualified for the application of Tariff Item 9948.00.00 provided that the conditions have been met as per Customs Memorandum D 10-14-51.

D10-14-51 paragraphs 5-7 specify the following requirements

- At the time of importation, to classify their goods under tariff item 9948.00.00, the importer, or their agent, does not have to provide proof that the goods meet the "for use in" requirement. It is sufficient that the potential exists.
- However, this "potential" must be exercised. In the event of a verification, importers are expected to provide end-use certificates confirming that the goods were solely used for the purpose for which they were imported.

- If the goods are diverted to a use not covered by the provisions of tariff item 9948.00.00 within four years of their date of accounting, subsection 32.2(6) of the Customs Act requires the importer to make a correction to the declaration of tariff classification and pay any applicable duties and taxes.

The following sections of the *Customs Act* state:

32.2 (6) Diversions — The obligation under this section to make a correction to a declaration of tariff classification includes an obligation to correct a declaration of tariff classification that is rendered incorrect by a failure, after the goods are accounted for under subsection 32(1), (3) or (5) or, in the case of prescribed goods, after the goods are released without accounting, to comply with a condition imposed under a tariff item in the List of Tariff Provisions set out in the schedule to the Customs Tariff or under any regulations made under that Act in respect of a tariff item in that List.

40.(1) Importers' records — Every person who imports goods or causes goods to be imported for sale or for any industrial, occupational, commercial, institutional or other like use or any other use that may be prescribed shall keep at the person's place of business in Canada or at any other place that may be designated by the Minister any records in respect of those goods in any manner and for any period of time that may be prescribed and shall, where an officer so requests, make them available to the officer, within the time specified by the officer, and answer truthfully any questions asked by the officer in respect of the records.

- If the goods are diverted to a use not covered by the provisions of tariff item 9948.00.00 within four years of their date of accounting, subsection 32.2(6) of the Customs Act requires the importer to make a correction to the declaration of tariff classification and pay any applicable duties and taxes.
- In the event of verification, importers are expected to provide end-use certificates confirming that the goods were solely used for the purpose for which they were imported.

If 9948.00.00 is claimed then please ensure that the evidence of the actual use of the goods, such as end-use certificates are collected and kept as per the *Customs Act* (CA s.40. (1)). If the end use provisions are not met then the importer is required to correct the declaration of tariff classification as mentioned above.

## **(2) TARIFF CLASSIFICATION ADVANCE RULING**

**Product: Keyboard Controllers**

**Advance Ruling No.**

**Tariff Classification: 9207.10.00.99**

The products in issue are

with the following model (or part) numbers:

According to the product information submitted with the ruling request and information found on the importer's website, these keyboard controllers are keyboards designed for use with computers and the associated editing software. The device transmits the signals to a computer via a USB cable and using the supplied PCR editing software to record or edit keyboard notes and sounds on the computer. The keyboard controller cannot create music or sound on its own and need to be connected to a device (such as a computer).

Analysis of Tariff Classification:

In the advance ruling submission, the applicant submits that the applicable tariff code for the products is 9948.

Pursuant to Legal Note 3 to Chapter 99, goods have to be classified under a tariff item in Chapter 1 to 97 before goods can be classified under a tariff item in Chapter 99.

Thus, we have to classify the products, 'Keyboard Controllers', under a tariff item in Chapter 1 to 97 before the tariff item 9948.00.00 can be applied.

The text from H.S. Customs Tariff heading 92.07 and tariff item 9207.10.00 is reproduced below for your perusal:

Chapter 92 covers

MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES

92.07 Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).

9207.10.00 -Keyboard instruments, other than accordions

-----*Electric organs:*

-----*Other:*

91 -----*Electric pianos.*

92 -----*Synthesizers*

93 -----*Portable keyboards*

99 -----*Other*

E.N. to Heading 92.07 states, in part, that,

*Electrical or electronic instruments (other than the automatic pianos of heading 92.01) which are not suitable for playing without the electrical or electronic equipment fall in heading 92.07 (see the corresponding Explanatory Note). The latter heading therefore covers, for example, electrostatic, electronic or similar guitars, organs, pianos, accordions, carillons.*

.....

*This heading covers musical instruments in which the sound is generated or amplified electrically (including electronically) (i.e., those which cannot be played for normal hearing without their electrical or electronic components, even though the vibrating devices with which they are fitted may produce faint sounds). In this respect, they differ from certain other instruments (e.g., pianos, accordions, guitars) which, while they may be equipped with an electrical sound pick-up and amplifying device, are nevertheless independent instruments suitable for playing without such devices, in the same way as similar conventional-type instruments.*

The products in issue, Keyboard Controllers, are to be described as other Keyboard instruments, other than accordions, under tariff item 9207.10.00 (statistical suffix 99) in accordance with G.I.R. #1, 6, and Canadian Rule #1, E.N. to Heading 92.07. The Most-Favoured-Nation tariff treatment applicable duty rate is 6%.

Tariff item 9948.00.00 states, in part, that:

***Articles for use in the following:***

***Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data; ... Parts and accessories of the foregoing.***

The information submitted with the request indicates that the products in issue are designed and built specifically for computer applications. With the PCR editing software included the user can create or edit sounds and music via the use of a computer through the connection by a USB cable.

With reference made to CITT Appeal Case Number AP-2005-006 dated March 20, 2006,

**JAM INDUSTRIES LTD.**  
**v.**  
**PRESIDENT OF THE CANADA BORDER SERVICES AGENCY**  
**Appeal No. AP-2005-006**

Products in issue:

The goods in issue are models of keyboard synthesizers, digital pianos and digital organs, models of non-keyboard synthesizers (modules or samplers) and expansion boards for synthesizers. All, except the expansion boards, are enabled by

The issue in this appeal is whether the goods in issue can also be classified under tariff item No. 9948.00.00 as goods for use in automatic data processing machines (i.e. computers) and receive the benefits thereof.

Under the evidence paragraphs which reads, in part,

*11..... the stand-alone functions of the Triton LE, one of the goods in issue. In addition to generating music, the functions of the Triton LE include recording and playback, sound editing to some extent, combination mode (multiple sounds at once), a built-in arpeggiator (plays back arpeggiated data such as drum beats, bass*

*lines and guitar strumming), a built-in sequencer (allows recording on 16 different tracks, accommodating up to 16 different instruments), an expansion card option (enables sampling), a media function (saves MIDI files and songs on the system or onto a SmartMedia card), and MIDI "IN", "OUT" and "THRU" connections*

Under the "Decision" paragraphs which reads, in part,

*41. It is the Tribunal's opinion that the French version of the definition of "for use in" ("devant servir dans") makes it clear that the goods in issue must enter into the composition of the host goods*

*42. Consistent with this requirement, in all of the cases cited above in which the Tribunal considered the meaning of "for use in", the goods for which the appellants sought the benefits of tariff item No. 9948.00.00 ... exhibited a special relationship to the host goods. In each of those cases, the goods "for use in" complemented the function of the host good. In all these cases, it is clear which is the host and which is the complementary good.*

*43. In this case, that relationship has not been established. The evidence of all the witnesses was consistent that the goods in issue (excluding the expansion boards) could be and are used as musical instruments on their own without any need to be connected to a computer. The witnesses all provided evidence as to how connecting the goods in issue to a MIDI-enabled computer enhanced the capabilities of the goods for use as musical instruments. The Tribunal finds Mr. Vermette's expert evidence particularly persuasive on this issue. Mr. Vermette testified that he could do much of his work autonomously without the necessity of connecting the goods in issue to a computer, but that the computer had become an important and indispensable complement to the use of the goods in issue.*

*44. Further, on the evidence, the Tribunal is satisfied that the goods in issue do not contribute to the function of an automated data processing machine and are not required by the computer for its operation or the performance of its functions.<sup>8</sup> In support of this conclusion, the Tribunal refers to Mr. Mungham's testimony to the effect that, even once physically connected, the computer does not know that the keyboard is connected. The computer merely receives data at its MIDI port or sends data from that port to the keyboard. There is no acknowledgement or error checking.<sup>9</sup> Jam Industries Ltd. Did not contest these assertions by Mr. Mungham in cross-examination.*

*45. Accordingly, in this case, the Tribunal is not satisfied that the goods in issue complement the functions of a computer by virtue of their connection to that computer. Rather, the reverse appears to be true, i.e. the connection to a computer enables the goods in issue to acquire additional capability. Through the connection of the MIDI-enabled instrument to a computer, it is the instrument's functions that are expanded or improved and not those of the computer. Therefore, the Tribunal concludes that the goods in issue (excluding the expansion boards) are not goods "for use in" a data processing machine within the meaning of tariff item No. 9948.00.00.*

#### Decision:

CITT in the above case determined that the goods in issue do not contribute to the operation of a computer and a computer does not require the goods in issue to operate or function. With the same interpretation, these keyboard controllers do not complement the functions of a computer. Rather, the computer establishes the capabilities of the keyboard controllers such as to record and edit music or sound via the use of the editing software. As a matter of fact, whether the



product itself has to function with or without a computer is not a concern or factor to determine the application of the tariff item 9948.00.00. The issue is to determine whether the condition of "for use in" has been met. Since this condition has not been met, the goods in issue, keyboard controllers, are not goods "for use in" a data processing machine and cannot be classified under tariff item number 9948.00.00 as requested.

This Advance Ruling is issued upon the information provided and will be honoured by the CBSA for future importations of goods you produce, export, or import as long as the material facts or circumstances are the same as the facts presented in this Advance Ruling. If the facts or circumstances change, you must report them to CBSA within 30 days of learning of the changes. You may request that the Advance Ruling be modified or revoked as of the date of the change.

Importers quoting this Advance Ruling number ( ) must ensure that the Advance Ruling covers the goods being imported. The ruling will only be honoured by the CBSA if all conditions in the ruling have been met and if the Advance Ruling has not been modified, revoked, revised, or cancelled. Notification of any revisions will be sent to you at the address listed above.

If you are an exporter or producer of goods, the Advance Ruling number should be quoted on the Certificate of Origin opposite the goods covered by the Advance Ruling. If you are an importer, the Advance Ruling number should be quoted in either the description field of the B3 entry document or on the Canada Customs Invoice.

#### Effect and Recourse:

This Advance Ruling is considered "reason to believe" pursuant to section 32.2 of the *Customs Act*. Failure to make the required corrections, including paying any duty and interest owing, to a declaration of tariff classification of imported goods within 90 days after having reason to believe the declaration was incorrect, may result in the application of penalties under the Administrative Monetary Penalty System. Pursuant to subsection 32.2(4), the obligation to make a correction in respect of imported goods ends four years after the goods have been accounted for under subsection 32(1), (3) or (5).

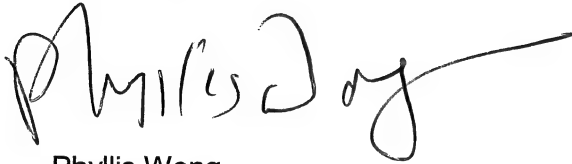
If you disagree with this Advance Ruling, you may request a review under the authority of subsection 60(2) of the *Customs Act* by filing a written request setting forth arguments in favour of a revision or reversal of the Advance Ruling within 90 days of the date of issue of the Advance Ruling. (In certain circumstances applications up to a year and 90 days from the date of issue will be considered: see Interim Customs Memorandum D11-6-9.) The request for a review should be sent to the "Director of Recourse Division, CBSA" at the address listed in Customs Memorandum D11-11-3 (Advance Rulings for Tariff Classification). The request must be submitted in writing and conform to the information requirements set out in D11-11-3.

All Memoranda referenced in this letter may be accessed on the CBSA website:  
[www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

Canada Border Services Agency is responsible for administering the Special Import Measures Act (SIMA). SIMA helps to protect Canadian industry from injury caused by the dumping and subsidizing of imported goods. Your goods are not subject to SIMA at this time. For further information, please visit the CBSA website at: <http://www.cbsa-asfc.gc.ca/sima-lmsi/menu-eng.html>

If you have questions, please contact me at the number shown below.

Yours truly,

A handwritten signature in black ink, appearing to read 'Phyllis Wong', with a long horizontal flourish extending to the right.

Phyllis Wong  
Senior Officer Trade Compliance  
Trade Compliance Division, Pacific Region  
Phone: 604-775-6781  
Fax: 604-666-7027  
E-mail: [phyllis.wong@cbsa-asfc.gc.ca](mailto:phyllis.wong@cbsa-asfc.gc.ca)



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Approved ✓ CM May 17/11  
mailed May 19/11

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Trade Compliance Division  
#503 – 333 Dunsmuir Street  
Vancouver, B.C. V6B 5R4

PROTECTED B

Date of Letter: May 10, 2011

**TARIFF CLASSIFICATION ADVANCE RULING**

**Advance Ruling No.**

**Tariff Classification: 8519.81.99.00**

Effective Date: May 10, 2011

Dear

This refers to your request of March 4, 2011, received on March 4, 2011, for a tariff classification Advance Ruling on

This request was submitted on behalf of

This is an

Advance Ruling issued pursuant to the authority of section 43.1 of the Customs Act.

has the

following features:

The [redacted] is a portable device, which enables the user to listen to music, watch videos, and view pictures. The [redacted] full colour touch screen display allows the user to scan through various digital albums, videos or pictures. Also the user has the option of using the headphones or the speakers to listen to music.

Sections 10 and 11 of the *Customs Tariff* direct that classification and interpretation of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System and the Explanatory notes to the Harmonized Commodity Description and Coding system.

**Canada** 

Importers quoting this Advance Ruling number must ensure that the Advance Ruling covers the goods being imported. The ruling will only be honoured by the CBSA if all conditions in the ruling have been met and if the Advance Ruling has not been modified, revoked, revised, or cancelled. Notification of any revisions will be sent to you at the address listed above.

If you are an exporter or producer of goods, the Advance Ruling number should be quoted on the Certificate of Origin opposite the goods covered by the Advance Ruling. If you are an importer, the Advance Ruling number should be quoted in either the description field of the B3 entry document or on the Canada Customs Invoice.

Effect and Recourse:

This Advance Ruling is considered "reason to believe" pursuant to section 32.2 of the *Customs Act*. Failure to make the required corrections, including paying any duty and interest owing, to a declaration of tariff classification of imported goods within 90 days after having reason to believe the declaration was incorrect, may result in the application of penalties under the Administrative Monetary Penalty System. Pursuant to subsection 32.2(4), the obligation to make a correction in respect of imported goods ends four years after the goods have been accounted for under subsection 32(1), (3) or (5).

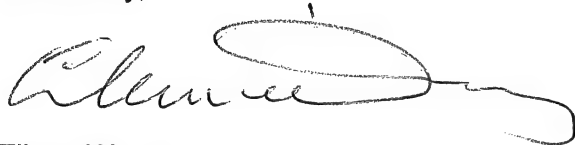
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If you have questions, please contact me at the number shown below.

Yours truly,



Eileen Wong  
Senior Officer Trade Compliance  
Trade Compliance Division, Pacific Region  
Phone: 604-666-7288  
Fax: 604-666-2212  
E-mail: [Eileen.Wong@cbsa-asfc.gc.ca](mailto:Eileen.Wong@cbsa-asfc.gc.ca)

LM Approved ✓ June 24/11  
Letter sent -  
Jun. 27/11  
FILE COPY  
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Trade Compliance Division  
#503-333 Dunsmuir Street  
Vancouver, BC  
V6B 5R4

Date of Letter: June 24, 2011

**TARIFF CLASSIFICATION ADVANCE RULING**  
**Advance Ruling No.**  
**Tariff Classification: 8528.59.50.00**

CLOSED  
TXT

Effective Date: June 14, 2011

Dear :

This refers to your request of March 11, 2011, received on April 12, 2011, for a tariff classification Advance Ruling on digital photo frames. You have also requested that consideration be given to the special classification provisions under tariff item No. 9948.00.00 as articles for use in automatic data processing machines and units thereof. This request was submitted on behalf of

This  
is an Advance Ruling issued pursuant to the authority of section 43.1 of the *Customs Act*.

A digital photo frame provides a means of displaying digital photographs without the need to print the image or use a computer for viewing. The digital photo frames covered by your request are manufactured by

You have provided Canada Border Services Agency (CBSA) with a selection of pages from user manuals that provide an overview of product features. You have suggested that digital photo frame can be physically connected to a computer and therefore satisfy both the conditions specified in the term "for use in" used in tariff item 9948.00.00 and the conditions outlined in Memorandum D10-14-51.

Sections 10 and 11 of *Customs Tariff* direct that classification and interpretation of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System and the *Explanatory Notes to the Harmonized Commodity Description and Coding System*.

## **Analysis of Tariff Classification:**

The *General Rules* are structured in cascading form. If the classification of goods cannot be determined in accordance with Rule 1, then regard must be had to Rule 2, and so on. Rule 1 provides the following:

Rule 1: The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the [subsequent rules].

Rule 1 of the *Canadian Rules* provides the following.

Rule 1: For legal purposes, the classification of goods in the tariff items of a subheading or of a heading shall be determined according to the terms of those tariff items and any related Supplementary Notes and, mutatis mutandis, to the General Rules for the Interpretation of the Harmonized System, on the understanding that only tariff items at the same level are comparable. For the purpose of this Rule the relative Section, Chapter and Subheading Notes also apply, unless the context otherwise requires.

Chapter 85 of the Customs Tariff covers Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.

85.28 - Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.

- Other monitors:

8528.51 -- Of a kind solely or principally used in an automatic data processing system of heading 84.71

8528.59 - Other

This heading includes:

(1) Monitors and projectors, not incorporating television reception apparatus.

...

Monitors, projectors and television sets utilize different technologies, such as CRT (cathode-ray tube), LCD (liquid crystal display), DMD (digital micromirror device), OLED (organic light emitting diodes) and plasma, to display images.

...

(B) MONITORS OTHER THAN THOSE OF A KIND SOLEY OR PRINCIPALLY USED IN AN AUTOMATIC DATA PROCESSING SYSTEM OF HEADING 84.71

...

These apparatus consist essentially of devices which can generate a point of light and display it on a screen synchronously with the source signals.

...

These may be in the form of CRT monitors or flat panel displays, e.g., LCD, LED, plasma.

...

Chapter 99 of the *Customs Tariff* covers Special Classification Provisions – Commercial

Notes.

...

3. Goods may be classified under a tariff item in this Chapter and be entitled to the Most-Favoured-Nation Tariff or a preferential tariff rate of customs duty under this Chapter that applies to those goods according to the tariff treatment applicable to their country of origin only after classification under a tariff item in Chapters 1 to 97 has been determined and the conditions of any Chapter 99 provision and any applicable regulations or orders in relation thereto have been met.

Section 2 of the *Customs Tariff* provides as follows:

2.(1) Definitions – the definitions in this subsection apply in this Act.

“for use in”, wherever it appears in a tariff item, in respect of goods classified in the tariff item, means that the goods must be wrought or incorporation into, or attached to, other goods referred to in that tariff item.

Tariff item 9948.00.00

Articles for use in the following:

...

Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data;

...

### **Decision:**

digital photo frame ; are classified as flat panel LED displays under tariff item No. 8528.59.30, statistical suffix 00, pursuant to Rule 1 of the *General Rules for the Interpretation of the Harmonized System*. The applicable duty rate under the Most Favoured Nation Tariff treatment is 6%.

Consideration was given to the special classification provisions under tariff item No. 9948.00.00 and whether ; qualify as articles “for use in” automatic data processing machines and units thereof.

digital photo frame are finished goods and meet the definition of “articles” within the meaning of the *Customs Tariff*. Memorandum D10-14-51 outlines relevant legislation and CBSA policy as it relates to the tariff classification of goods under tariff item 9948.00.00 of the *Customs Tariff*. The term “for use in” used in tariff item 9948.00.00, as defined in subsection 2.(1) of the *Customs Tariff*, means the goods must be wrought or incorporated into, or attached to, the goods referred to in that tariff item while tariff classification policy outlined in Memorandum D10-14-51 specifies there is no requirement for the goods seeking the benefits of tariff item 9948.00.00 to remain permanently attached to the host unit. In addition, Canadian International Trade Tribunal (CITT) decisions (Appeal AP-99-116, AP-2001-097) have established that the term “attached to” could also be interpreted to mean, “functionally joined”.

Tariff classification policy outlined in memorandum D10-14-51 stipulates that goods must be physically connected to the host unit and must enhance the function of the host unit to satisfy this “functionally joined” standard. Samsung digital photo frame can be connected to a personal computer with the Universal Serial Bus (USB) cable that is included with each digital photo frame. Since tariff classification policy specifies that goods are considered physically connected to the host unit, even though the connection is not permanent, these digital photo frames meet the first condition of the “functionally joined” standard.

The digital photo frames must secondly enhance the function of the host unit in order to meet the standard described in Memorandum D10-14-51 as “functionally joined”. When photos are downloaded from a computer to the digital photo frames, the computer and the digital photo frames could be said to form an integrated system. The digital photo frame contributes to the function of the computer by allowing the computer to input or download images.

These digital photo frames enhance the function of the computer when physically connected and are considered “functionally joined” to the computer. Consequently, they qualify to benefit from tariff relief under tariff item No. 9948.00.00 in accordance with Rule 1 of the *Canadian Rules*.

This Advance Ruling is issued upon the information provided and will be honoured by the CBSA for future importations of goods you produce, export, or import as long as the material facts or circumstances are the same as the facts presented in this Advance Ruling. If the facts or circumstances change, you must report them to CBSA within 30 days of learning of the changes. You may request that the Advance Ruling be modified or revoked as of the date of the change.

Importers quoting this Advance Ruling number must ensure that the Advance Ruling covers the goods being imported. The ruling will only be honoured by the CBSA if all conditions in the ruling have been met and if the Advance Ruling has not been modified, revoked, revised, or cancelled. Notification of any revisions will be sent to you at the address listed above.

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## **Effect and Recourse:**

This Advance Ruling is considered “reason to believe” pursuant to section 32.2 of the *Customs Act*. Failure to make the required corrections, including paying any duty and interest owing, to a declaration of tariff classification of imported goods within 90 days after having reason to believe the declaration was incorrect, may result in the application of penalties under the Administrative Monetary Penalty System. Pursuant to subsection 32.2(4), the obligation to make a correction in respect of imported goods ends four years after the goods have been accounted for under subsection 32(1), (3) or (5).

If you disagree with this Advance Ruling, you may request a review under the authority of subsection 60(2) of the *Customs Act* by filing a written request setting forth arguments in favour of a revision or reversal of the Advance Ruling within 90 days of the date of issue of the Advance Ruling. (In certain circumstances applications up to a year and 90 days from the date of issue will be considered: see Interim Customs Memorandum D11-6-9.) The request for a review should be sent to the “Director of Recourse Division, CBSA” at the address listed in Customs Memorandum D11-11-3 (Advance Rulings for Tariff Classification). The request must be submitted in writing and conform to the information requirements set out in D11-11-3.

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Please ensure that packaging and labelling are in accordance with the *Consumer Packaging and Labelling Act* and their regulations. For further information, contact the Competition Bureau at 1-800-348-5358 or visit the Competition Bureau website at:  
[www.competitionbureau.gc.ca](http://www.competitionbureau.gc.ca)

If you have questions, please contact me at the number shown below.

Yours truly,

Dan Clark  
Senior Officer Trade Compliance  
Trade Compliance Division, Pacific Region  
Phone: (604) 666-7319  
Fax: (604) 666-2637  
E-mail: [Dan.Clark@cbsa-asfc.gc.ca](mailto:Dan.Clark@cbsa-asfc.gc.ca)



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

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Trade Compliance Division  
#503 – 333 Dunsmuir Street  
Vancouver, B.C. V6B 5R4

PROTECTED B

July 11, 2011

Letter sent July 20

**TARIFF CLASSIFICATION ADVANCE RULING**

**Product: LCD High Definition (HD) TV**

**Advance Ruling No.**

**Tariff Classification: 8528.72.33.00**

closed TXT

Effective Date: July 11, 2011

Dear

This refers to your request of March 8, 201, received on March 9, 2011, for a Ruling on the application of Tariff Code 9948 for televisions. This request was submitted on behalf of

ruling issued pursuant to the authority of section 43.1 of the Customs Act.

This is an advance

The products in issue, LCD HD televisions, cover the following models:

According to the product information, user manual and quick start guide submitted with the ruling request, these televisions contain connectivity ports to be physically connected to a computer via means of a cable.

Sections 10 and 11 of the *Customs Tariff* direct that classification and interpretation of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System and the Explanatory notes to the Harmonized Commodity Description and Coding system.

Analysis of Tariff Classification:

In the advance ruling submission, the applicant submits that the applicable tariff code for the products is 9948.

## Chapter 99 covers Special Classification Provisions – Commercial

Legal Note 3 to Chapter 99 states that,

Goods may be classified under a tariff item in this Chapter and be entitled to the Most-Favoured-Nation Tariff or a preferential tariff rate of customs duty under this Chapter that applies to those goods according to the tariff treatment applicable to their country of origin only after classification under a tariff item in Chapters 1 to 97 has been determined and the conditions of any Chapter 99 provision and any applicable regulations or orders in relation thereto have been met”.

Pursuant to above legal note, goods have to be classified under a tariff item in Chapter 1 to 97 before goods can be classified under a tariff item in Chapter 99.

Thus, we have to classify the products, televisions”, before the tariff item 9948.00.00 can be applied.

The text from H.S. Customs Tariff heading 85.28 and tariff item 8528.72.33 is reproduced for your perusal:

85.28 Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.

8528.72 --Other, colour ---High definition:

8528.72.33.00 ----Other, with flat panel screen

The WCO Explanatory Notes (E.N.) to Heading 85.28 for H.S. Customs Tariff state, in part, that

This heading includes:

- (1) Monitors and projectors, not incorporating television reception apparatus.
- (2) Television reception apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, for the display of signals (television sets).
- (3) Apparatus for the reception of television signals, without display capabilities (e.g., receivers of satellite television broadcasts).

Monitors, projectors and television sets utilize different technologies, such as CRT (cathode-ray tube), LCD (liquid crystal display), DMD (digital micromirror device), OLED (organic light emitting diodes) and plasma, to display images.

....

### (D) RECEPTION APPARATUS FOR TELEVISION

This group includes apparatus whether or not designed to incorporate a video display or screen, such as:

- (1) Receivers of television broadcasts (terrestrial, cable or satellite) which do not include a display device (CRT, LCD, etc.). These apparatus receive signals and convert them into a signal suitable for display. They may also incorporate a modem for connection to the Internet.

These receivers are intended to be used with video recording or reproducing apparatus, monitors, projectors or televisions.

- ....  
(3) Television receivers of all kinds (LCD, plasma, CRT, etc.) used in the home (television sets), whether or not incorporating a radio-broadcast receiver, video cassette recorder, DVD player, DVD recorder, satellite receiver, etc.

Classification of goods is made in accordance with General Interpretive Rules. Pursuant to General Interpretive Rule (GIR) #1, goods are to be classified according to the terms of the headings and any relative section or chapter notes and, provided the headings or notes do not otherwise require, according to the remaining GIRs.

The goods in issue, televisions, fit the description of Heading 85.28 and should be classified under tariff item 8528.72.33 (statistical suffix 00) in accordance with G.I.R. #1, 6, E.N. to Heading 85.28. The Most-Favoured-Nation tariff treatment applicable duty rate is 5%.

Tariff item 9948.00.00 states that:

Articles for use in the following: Automatic banknote dispensers; Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data; Automatic word-processing machines; Chart recorders and other instruments for measuring or checking electrical quantities, designed for use with automatic data processing machines; Electronic calculating machines; Magnetic discs; Numerical control panels with built-in automatic data processing machines; Power supplies of automatic data processing machines and units thereof; Process control apparatus, excluding sensors, which converts analog signals from or to digital signals; Video games used with a television receiver, and other electronic games; Parts and accessories of the foregoing”.

Section 2(1) of the Customs Tariff defines "for use in" as follows:

"for use in", wherever it appears in a tariff item, in respect of goods classified in the tariff item, means that the goods must be wrought or incorporated into, or attached to, other goods referred to in that tariff item.

Customs Memorandum D 10-14-51 (September 6, 2007) relating to tariff item 9948.00.00 indicates that based on Canadian International Trade Tribunal (CITT) ‘...decisions established that the term “attached to” could also be interpreted to mean, “functionally joined” and further states ‘to satisfy this “functionally joined” standard, the goods must be physically connected to the host unit and must enhance the function of the host unit.’

D10-14-51 paragraphs 5-7 specify the following requirements

- At the time of importation, to classify their goods under tariff item 9948.00.00, the importer, or their agent, does not have to provide proof that the goods meet the "for use in" requirement. It is sufficient that the potential exists.
- However, this "potential" must be exercised. In the event of a verification, importers are expected to provide end-use certificates confirming that the goods were solely used for the purpose for which they were imported.
- If the goods are diverted to a use not covered by the provisions of tariff item 9948.00.00 within four years of their date of accounting, subsection 32.2(6) of the Customs Act requires the importer to make a correction to the declaration of tariff classification and pay any applicable duties and taxes.

The following sections of the *Customs Act* state:

32.2 (6) Diversions — The obligation under this section to make a correction to a declaration of tariff classification includes an obligation to correct a declaration of tariff classification that is rendered incorrect by a failure, after the goods are accounted for under subsection 32(1), (3) or (5) or, in the case of prescribed goods, after the goods are released without accounting, to comply with a condition imposed under a tariff item in the List of Tariff Provisions set out in the schedule to the Customs Tariff or under any regulations made under that Act in respect of a tariff item in that List.

40.(1) Importers' records — Every person who imports goods or causes goods to be imported for sale or for any industrial, occupational, commercial, institutional or other like use or any other use that may be prescribed shall keep at the person's place of business in Canada or at any other place that may be designated by the Minister any records in respect of those goods in any manner and for any period of time that may be prescribed and shall, where an officer so requests, make them available to the officer, within the time specified by the officer, and answer truthfully any questions asked by the officer in respect of the records.

#### Decision:

This request was submitted to obtain a ruling on the application of Tariff Code 9948 for televisions.

The user manual and quick start guide submitted with this request for the of LCD HDTVs indicate that they all can be connected to computers and have the capability to function as monitors; however as per D 10-14-51 there are further conditions that must be met to qualify for 9948.00.00:

- If the goods are diverted to a use not covered by the provisions of tariff item 9948.00.00 within four years of their date of accounting, subsection 32.2(6) of the Customs Act requires the importer to make a correction to the declaration of tariff classification and pay any applicable duties and taxes.
- In the event of verification, importers are expected to provide end-use certificates confirming that the goods were solely used for the purpose for which they were imported.

If 9948.00.00 is claimed then please ensure that the evidence of the actual use of the goods, such as end-use certificates are collected and kept as per the *Customs Act* (CA s.40. (1)). If the end use provisions are not met then the importer is required to correct the declaration of tariff classification as mentioned above.

This Advance Ruling is issued upon the information provided and will be honoured by the CBSA for future importations of goods you produce, export, or import as long as the material facts or circumstances are the same as the facts presented in this Advance Ruling. If the facts or circumstances change, you must report them to CBSA within 30 days of learning of the changes. You may request that the Advance Ruling be modified or revoked as of the date of the change.

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#### Effect and Recourse:

This Advance Ruling is considered "reason to believe" pursuant to section 32.2 of the *Customs Act*. Failure to make the required corrections, including paying any duty and interest owing, to a declaration of tariff classification of imported goods within 90 days after having reason to believe the declaration was incorrect, may result in the application of penalties under the Administrative Monetary Penalty System. Pursuant to subsection 32.2(4), the obligation to make a correction in respect of imported goods ends four years after the goods have been accounted for under subsection 32(1), (3) or (5).


If you disagree with this Advance Ruling, you may request a review under the authority of subsection 60(2) of the *Customs Act* by filing a written request setting forth arguments in favour of a revision or reversal of the Advance Ruling within 90 days of the date of issue of the Advance Ruling. (In certain circumstances applications up to a year and 90 days from the date of issue will be considered: see Interim Customs Memorandum D11-6-9.) The request for a review should be sent to the "Director of Recourse Division, CBSA" at the address listed in Customs Memorandum D11-11-3 (Advance Rulings for Tariff Classification). The request must be submitted in writing and conform to the information requirements set out in D11-11-3.

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If you have questions, please contact me at the number shown below.

Yours truly,

A handwritten signature in black ink, appearing to read 'Phyllis Wong', with a stylized flourish at the end.

Phyllis Wong  
Senior Officer Trade Compliance  
Trade Compliance Division, Pacific Region  
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